# General Purpose Financial Statements

**Endowed with many forests, lakes, streams and places of natural beauty, the state is ideal for recreation and tourism. Wisconsin ranks ninth as a tourist destination, receiving 3.5% of all trips taken in the United States. Approximately ten million people visit Wisconsin annually.**

State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

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We have examined the Statement of Recorded Assets, Liabilities, and Fund Balances-All Funds-Statutory Basis of the State of Wisconsin as of June 30, 1983 and the related Statement of Recorded Receipts, Disbursements, and Changes in Fund Balances-All Funds-Statutory Basis; Statement of Recorded Receipts, Disbursements, and Fund Balances-Budget vs. Actual-General Fund-Statutory Basis; and Summary of Receipts and Disbursements-All Funds-Statutory Basis for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note A, the aforementioned financial statements were prepared in accordance with the basis of accounting prescribed by the Wisconsin Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the recorded assets, liabilities, and fund balances of the State of Wisconsin as of June 30, 1983, on the basis of accounting described in Note A, which has been applied in a manner consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the statements taken as a whole referred to in the scope paragraph. The accompanying financial information listed as financial section-supplemental data, statistical section, and appendix in the table of contents is presented for purposes of additional analysis and is not a required part of the statements referred to in the scope paragraph. Such information has not been subjected to the auditing procedures applied in the examination of the statements referred to in the scope paragraph, and, accordingly, we express no opinion on it.

October 7, 1983

LEGISLATIVE AUDIT BUREAU

Dale Cattanach

Dale Cattanach
State Auditor

**EXHIBIT A-1**

**STATE OF WISCONSIN**
**STATEMENT OF RECORDED ASSETS, LIABILITIES AND FUND BALANCES -**
**ALL FUNDS - STATUTORY BASIS**
**JUNE 30, 1983**

| | GOVERNMENTAL FUNDS | | | | |
|---|---|---|---|---|---|
| | | SPECIAL REVENUE FUNDS | | | DEBT |
| | GENERAL FUND | CONSERVATION | TRANSPORTATION | OTHER | SERVICE |
| ASSETS | | | | | |
| Cash | $ 980 | $ 189 | $ 818 | $ 3,260 | $ 372 |
| Petty Cash & Contingent Fund Advances | 2,157,520 | 200,000 | 7,500 | 4,450 | |
| Investments (Note C) | 1,343,909 | 29,338,294 | 64,287,496 | 37,628,522 | 33,204,000 |
| Loans Receivable | | | | | |
| Student Loans (Note D) | 7,647,415 | | | | |
| Veterans Loan | | | | 37,978,114 | |
| State Life Policy Loans | | | | 3,328,612 | |
| Due from Veterans Trust Fund | | | | | |
| Rock County Trust | 830,647 | | | | |
| Accounts Receivable | | | | | |
| Due from Localities | | | | | |
| Due from Other Funds | 2,291,569 | 22,042,527 | 77,241,330 | 5,134,288 | |
| Accrued Revenues & Other | 541,666,915 | 3,309,575 | 51,997,607 | 3,287,789 | 630,780 |
| TOTAL ASSETS | $ 555,938,955 | $ 54,890,585 | $ 193,534,751 | $ 87,365,035 | $ 33,835,152 |
| LIABILITIES | | | | | |
| Accounts Payable | $ 344,109,301 | $ 6,020,630 | $ 61,126,672 | $ 5,941,710 | |
| Due to Other Funds (Note E) | 211,124,364 | 374,367 | 765,394 | 9,312,946 | |
| Tax Deposits | 3,510,526 | | | | |
| Check Float Invested | | | | | |
| Due to Localities | 2,693,016 | | | | |
| TOTAL LIABILITIES | $ 561,437,207 | $ 6,394,997 | $ 61,892,066 | $ 15,254,656 | |
| FUND BALANCE | | | | | |
| Reserve for Trust & Segregated Funds | | $ 48,495,588 | $ 131,642,685 | $ 72,110,379 | $ 33,835,152 |
| General Fund | | | | | |
| Reserved for Student Loans | $ 7,647,415 | | | | |
| Reserved for Contingent Fund Advances | 2,013,400 | | | | |
| Reserved for Program Revenue | 139,488,784 | | | | |
| Reserved for Encumbrances & GPR Balance | 27,478,320 | | | | |
| Unreserved Balance (Deficit) | (182,126,171) | | | | |
| Total Fund Balance | $ (5,498,252) | $ 48,495,588 | $ 131,642,685 | $ 72,110,379 | $ 33,835,152 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 555,938,955 | $ 54,890,585 | $ 193,534,751 | $ 87,365,035 | $ 33,835,152 |

The accompanying notes are an integral part of this statement.

| | TRUST AND AGENCY | | | TOTAL (MEMORANDUM ONLY) | |
|---|---|---|---|---|---|
| CAPITOL PROJECTS | NON EXPENDABLE | OTHER | PENSION AND RETIREMENT FUNDS | JUNE 30, 1983 | JUNE 30, 1982 |
| $ 644 | $ 3,073 | $ 6,323 | $ 5,504 | $ 21,163 | $ 20,347 |
| | | 70 | | 2,369,540 | 2,321,230 |
| 141,845,073 | 180,353,346 | 335,735,953 | 7,592,374,687 | 8,416,111,280 | 7,089,277,625 |
| | | | | 7,647,415 | 8,616,240 |
| | | | | 37,978,114 | 43,594,300 |
| | | | | 3,328,612 | 3,160,352 |
| | | 7,300,000 | | 7,300,000 | 9,100,000 |
| | | | | 830,647 | 735,086 |
| 8,989,794 | 13,277,561 | 85,774,492 | | | 1,594,236 |
| | 7,966 | 76,118,348 | 598,793,149 | 214,751,561 | 3,018,703 |
| | | | | 1,275,812,129 | 863,875,288 |
| $ 150,835,511 | $ 193,641,946 | $ 504,935,186 | $ 8,191,173,340 | $ 9,966,150,461 | $ 8,025,313,407 |
| $ 4,935,106 | | $ 94,063,441 | $ 532,949,270 | $ 1,049,146,130 | $ 705,240,893 |
| 334,565 | | 139,925 | | 222,051,561 | 12,118,702 |
| | | | | 3,510,526 | 1,005,780 |
| | | 122,148,626 | | 122,148,626 | 90,929,576 |
| | | | | 2,693,016 | |
| $ 5,269,671 | | $ 216,351,992 | $ 532,949,270 | $ 1,399,549,859 | $ 809,294,951 |
| $ 145,565,840 | $ 193,641,946 | $ 288,583,194 | $ 7,658,224,070 | $ 8,572,098,854 | $ 6,954,958,639 |
| | | | | 7,647,415 | 8,616,240 |
| | | | | 2,013,400 | 1,968,400 |
| | | | | 139,488,784 | 148,207,095 |
| | | | | 27,478,320 | 31,457,107 |
| | | | | (182,126,171) | 70,810,975 |
| $ 145,565,840 | $ 193,641,946 | $ 288,583,194 | $ 7,658,224,070 | $ 8,566,600,602 | $ 7,216,018,456 |
| $ 150,835,511 | $ 193,641,946 | $ 504,935,186 | $ 8,191,173,340 | $ 9,966,150,461 | $ 8,025,313,407 |

**EXHIBIT A-2**

**STATE OF WISCONSIN**

**STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - ALL FUNDS - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1983**

| | GOVERNMENTAL FUNDS | | | | |
|---|---|---|---|---|---|
| | | SPECIAL REVENUE FUNDS | | | DEBT |
| | GENERAL FUND | CONSERVATION | TRANSPORTATION | OTHER | SERVICE |
| RECEIPTS | | | | | |
| Taxes | $ 3,773,932,266 | $ 24,366,353 | $ 293,037,742 | $ 141,066 | |
| Federal Aid | 1,444,379,236 | 12,844,514 | 152,753,918 | 54,780,378 | $ 1,500,000 |
| Fees | 229,572,740 | 1,858,225 | 4,358 | | |
| Licenses and Permits | 12,700,245 | 30,169,419 | 159,890,138 | | |
| Services General | 345,842,761 | 594,317 | 9,723,558 | 68,545 | |
| Contributions | 16,852,347 | | 16,449,937 | 3,656,766 | |
| Sale of Products | 84,474,013 | 3,238,898 | 93,748 | | |
| Investment Income | 28,270,438 | 4,738,888 | 10,513,940 | 4,784,454 | 2,624,808 |
| Gifts and Grants | 44,677,759 | 137,845 | | 18,655 | |
| Other Revenue | 49,676,693 | 381,989 | 5,309,457 | (734,655) | |
| Interfund Transfers | 5,637,981 | (82,310) | 138,000 | (461,233) | 228,731,543 |
| TOTAL RECEIPTS | $ 6,036,016,479 | $ 78,248,138 | $ 647,914,796 | $ 62,253,976 | $ 232,856,351 |
| DISBURSEMENTS | | | | | |
| Commerce | $ 52,964,804 | | $ 175,469 | $ 2,891,875 | |
| Education | 2,611,287,410 | | 2,897,844 | | |
| Environmental Resources | 76,460,296 | $ 74,990,891 | 635,793,720 | | |
| Human Relations & Resources | 2,293,262,283 | | | 61,646,176 | |
| General Executive | 130,250,386 | | 765,425 | 614,520 | |
| Judicial | 26,713,795 | | | | |
| Legislative | 22,128,579 | | | | |
| General (Incl. Shared Revenue) | 1,089,506,995 | 98,126 | 4,130,950 | 108,677 | $ 231,275,445 |
| Building Program | | | | | |
| TOTAL DISBURSEMENTS | $ 6,302,574,548 | $ 75,089,017 | $ 643,763,408 | $ 65,261,248 | $ 231,275,445 |
| EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (266,558,069) | $ 3,159,121 | $ 4,151,388 | $ (3,007,272) | $ 1,580,906 |
| FUND BALANCES AT BEGINNING OF YEAR | 261,059,817 | 45,336,467 | 127,491,297 | 75,117,651 | 32,254,246 |
| FUND BALANCES AT END OF YEAR | $ (5,498,252) | $ 48,495,588 | $ 131,642,685 | $ 72,110,379 | $ 33,835,152 |

The accompanying notes are an integral part of this statement.

| | TRUST AND AGENCY | | | PENSION AND RETIREMENT FUNDS | TOTAL (MEMORANDUM ONLY) | |
|---|---|---|---|---|---|---|
| CAPITOL PROJECTS | NON EXPENDABLE | OTHER | | JUNE 30, 1983 | JUNE 30, 1982 |
| | | $ 4,823 | | $ 4,091,482,250 | $ 3,744,090,575 |
| $ 3,774,622 | $ 1,291 | | | 1,670,033,959 | 1,564,269,614 |
| | | 7,910,777 | | 239,346,100 | 214,086,239 |
| | 300 | 309,819 | | 202,759,802 | 195,172,385 |
| 111,395 | | 674,218,938 | $ 458,209,209 | 356,539,300 | 331,982,136 |
| | 108,784 | | | 1,169,498,592 | 812,490,905 |
| 9,639,919 | 3,063,627 | 120,947,164 | 1,272,698,337 | 87,915,443 | 83,909,525 |
| | 2,857,836 | 1,137,165 | | 1,457,281,575 | 608,328,962 |
| 304,837,616 | 8,025,266 | 6,974,032 | 1,607,207 | 48,829,260 | 40,980,264 |
| 1,882,337 | 1,157,713 | 5,123,308 | 69,700 | 376,077,605 | 217,701,849 |
| $ 320,245,889 | $ 15,214,817 | $ 816,626,026 | $ 1,732,584,453 | 242,197,039 | 508,961,420 |
| | | | | $ 9,941,960,925 | $ 8,321,973,874 |
| | | $ 9,866,712 | | $ 65,898,860 | $ 61,438,240 |
| | | 11,106,139 | | 2,625,291,393 | 2,163,103,100 |
| | | | | 787,244,907 | 657,505,333 |
| | | 113,517,539 | | 2,468,425,998 | 2,333,625,956 |
| | | 640,248,602 | $ 227,710,381 | 999,589,314 | 937,810,033 |
| | | 506,261 | | 27,220,056 | 25,831,253 |
| | | | | 22,128,579 | 21,703,132 |
| | | 92 | 7,823 | 1,325,128,108 | 1,155,487,196 |
| $ 270,451,564 | | | | 270,451,564 | 185,573,705 |
| $ 270,451,564 | | $ 775,245,345 | $ 227,718,204 | $ 8,591,378,779 | $ 7,542,077,948 |
| $ 49,794,325 | $ 15,214,817 | $ 41,380,681 | $ 1,504,866,249 | $ 1,350,582,146 | $ 779,895,926 |
| 95,771,515 | 178,427,129 | 247,202,513 | 6,153,357,821 | 7,216,018,456 | 6,436,122,530 |
| $ 145,565,840 | $ 193,641,946 | $ 288,583,194 | $ 7,658,224,070 | $ 8,566,600,602 | $ 7,216,018,456 |

**EXHIBIT A-3**

**STATE OF WISCONSIN**

**STATEMENT OF RECORDED RECEIPTS, DISBURSEMENTS AND FUND BALANCES - BUDGET VS. ACTUAL - GENERAL FUND - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1983**

**(THOUSANDS)**

| | BUDGET | | | |
|---|---|---|---|---|
| | CARRY FORWARD | FINAL PUBLISHED BUDGET (Note F) | ADJUSTMENTS (Note G) | RESTATED BUDGET |
| Beginning Unreserved Balance | | $ 70,811 | | $ 70,811 |
| Reserve for Encumbrances & GPR Balances | $ 31,457 | | | 31,457 |
| Reserve for Program Revenue | | 148,207 | | 148,207 |
| Other Reserves | | | $ 10,585 | 10,585 |
| RECEIPTS | | | | |
| Taxes | | 3,680,600 | 4,287 | 3,684,887 |
| Departmental General and Program Revenue | | 625,263 | 185,121 | 810,384 |
| Federal Revenues | | 1,557,364 | (115,504) | 1,441,860 |
| Interfund Transfers | | 2,800 | (3,803) | (1,003) |
| Total Receipts | | $ 5,866,027 | $ 70,101 | $ 5,936,128 |
| TOTAL AVAILABLE | $ 31,457 | $ 6,085,045 | $ 80,686 | $ 6,197,188 |
| DISBURSEMENTS | | | | |
| Commerce | $ 716 | $ 49,452 | $ 7,796 | $ 57,964 |
| Education | 1,191 | 2,542,503 | 204,335 | 2,748,029 |
| Environmental Resources | 15,491 | 84,012 | 10,078 | 109,581 |
| Human Relations & Resources | 9,899 | 2,480,053 | (37,863) | 2,452,089 |
| General Executive | 3,383 | 136,320 | (13,541) | 126,162 |
| Judicial | 54 | 26,332 | 612 | 27,038 |
| Legislative | 9 | 20,838 | 1,595 | 22,442 |
| General (inc. Shared Revenue) | 674 | 1,238,594 | (104,524) | 1,134,744 |
| Less: Estimated Lapses | | (188,867) | | (188,867) |
| Total Disbursements | $ 31,457 | $ 6,389,237 | $ 68,488 | $ 6,489,182 |
| Total Balance Lapsing | | | | |
| ENDING BALANCE | -0- | $ (304,192) | $ 12,198 | $ (291,994) |
| Consisting of: | | | | |
| Unreserved Fund Balance (Note I) | | $ (304,192) | $ 1,567 | $ (302,625) |
| Reserve for Program Revenue | | | | |
| Reserve for Encumbrances & GPR Balances | | | | |
| Other Reserves | | | 10,631 | 10,631 |

The accompanying notes are an integral part of this statement.

| | VARIANCE (Note H) | | | |
|---|---|---|---|---|
| ACTUAL | BALANCE LAPSING | RESERVE FOR PROGRAM REVENUE | RESERVE FOR ENCUMBRANCES AND GPR BALANCES | TOTAL |
| $ 70,811 | | | | |
| 31,457 | | | | |
| 148,207 | | | | |
| 10,585 | | | | |
| 3,773,932 | | | | $ 89,045 |
| 812,067 | | | | 1,683 |
| 1,444,379 | | | | 2,519 |
| 5,638 | | | | 6,641 |
| $ 6,036,016 | | | | $ 99,888 |
| $ 6,297,076 | | | | $ 99,888 |
| $ 52,965 | $ 348 | $ 4,189 | $ 462 | $ 4,999 |
| 2,611,287 | 25,596 | 110,623 | 523 | 136,742 |
| 76,460 | 11,255 | 6,618 | 15,248 | 33,121 |
| 2,293,263 | 145,556 | 4,185 | 9,085 | 158,826 |
| 130,250 | 1,586 | (7,319) | 1,645 | (4,088) |
| 26,714 | 21 | 236 | 67 | 324 |
| 22,129 | 112 | 194 | 7 | 313 |
| 1,089,506 | 24,034 | 20,763 | 441 | 45,238 |
| | | | | (188,867) |
| $ 6,302,574 | | $ 139,489 | $ 27,478 | $ 186,608 |
| | $ 208,508 | | | |
| $ (5,498) | | | | $ 286,496 |
| $ (182,126) | | | | $ 120,499 |
| 139,489 | | | | 139,489 |
| 27,478 | | | | 27,478 |
| 9,661 | | | | (970) |

**EXHIBIT A-4**

**STATE OF WISCONSIN**

**SUMMARY OF RECEIPTS AND DISBURSEMENTS - ALL FUNDS - STATUTORY BASIS**

**(Including Interfund Transfers)**

**For the Fiscal Year Ended June 30, 1983**

| Funds by Category | Net Balance 6/30/82 | 1982-83 Receipts | 1982-83 Disbursements | Net Balance 6/30/83 |
|---|---|---|---|---|
| GOVERNMENTAL | | | | |
| General Fund | $ 261,059,817 | $ 6,036,016,479 | $ 6,302,574,548 | $ (5,498,252) |
| Special Revenue | | | | |
| Conservation | 45,336,467 | 78,248,138 | 75,089,017 | 48,495,588 |
| Transportation | 127,491,297 | 647,914,796 | 643,763,408 | 131,642,685 |
| Other | | | | |
| Ind. Bldg. Const. Loan | 207,327 | 2,190 | | 209,517 |
| Veterans Trust | 38,624,715 | 896,624 | 4,896,566 | 34,624,773 |
| Wisconsin Election Campaign | 1,733,239 | (810,907) | | 922,332 |
| County Mining | 243,805 | 632,858 | 614,520 | 262,143 |
| Unemployment Administration | 396,243 | 54,844,958 | 56,853,072 | (1,611,871) |
| Insurance | 10,773,053 | 3,090,568 | 1,787,771 | 12,075,850 |
| State Life Insurance | 23,139,269 | 3,597,685 | 1,109,319 | 25,627,635 |
| Total Other | $ 75,117,651 | $ 62,253,976 | $ 65,261,248 | $ 72,110,379 |
| Total Special Revenue | $ 247,945,415 | $ 788,416,910 | $ 784,113,673 | $ 252,248,652 |
| Debt Service | | | | |
| Bond Redemption | $ 32,254,246 | $ 232,856,351 | $ 231,275,445 | $ 33,835,152 |
| Capital Projects | | | | |
| State Building Trust | 18,756,110 | 1,942,545 | 5,013,519 | 15,685,136 |
| Capital Improvement | 77,015,405 | 318,303,344 | 265,438,045 | 129,880,704 |
| Total Capital Projects | $ 95,771,515 | $ 320,245,889 | $ 270,451,564 | $ 145,565,840 |
| TOTAL GOVERNMENTAL | $ 637,030,993 | $ 7,377,535,629 | $ 7,588,415,230 | $ 426,151,392 |
| TRUST AND AGENCY | | | | |
| Non Expendable | | | | |
| Benevolent | $ 13,500 | | | $ 13,500 |
| State Housing Authority | 4,885,847 | $ 544 | | 4,886,391 |
| Agriculture College | 305,281 | | | 305,281 |
| Common School | 108,467,066 | 9,835,122 | | 118,302,188 |
| Normal School | 14,458,533 | 109,083 | | 14,567,616 |
| University | 234,129 | | | 234,129 |
| University Trust Principal | 50,062,773 | 5,270,068 | | 55,332,841 |
| Total Non Expendable | $ 178,427,129 | $ 15,214,817 | | $ 193,641,946 |
| Other | | | | |
| Waste Management | $ 523,398 | $ 340,703 | | $ 864,101 |
| Insurance Security | 5,496 | (5,496) | | |
| Temporary Workers Compensation | 4,852,194 | 503,543 | | 5,355,737 |
| Workers Injury Suppl. | 2,289,467 | 1,622,502 | $ 1,970,051 | 1,941,918 |
| Patient Compensation Panel | 2,349,163 | 685,229 | 506,260 | 2,528,132 |
| Local Government Pooled Invest. | 20,821,323 | 43,967,974 | | 64,789,297 |
| Public Employee Trust | 37,203,776 | 651,069,296 | 640,248,694 | 48,024,378 |

| Funds by Category | Net Balance 6/30/82 | 1982-83 Receipts | 1982-83 Disbursements | Net Balance 6/30/83 |
|---|---|---|---|---|
| Health Ins. Risk Sharing Plan | 31,575 | 2,258,837 | 2,214,716 | 75,696 |
| Patient Compensation Fund | 16,252,319 | 9,295,046 | 7,651,997 | 17,895,368 |
| School Fund Income | 5,725,522 | 6,887,398 | 6,059,536 | 6,553,384 |
| University Trust Income | 15,401,936 | 6,718,617 | 4,935,664 | 17,184,889 |
| Wis. Hlth. Education Loan | 49,856 | 128,831 | 110,939 | 67,748 |
| Veterans Mortgage | 141,696,488 | 93,153,546 | 111,547,488 | 123,302,546 |
| Total Other | $ 247,202,513 | $ 816,626,026 | $ 775,245,345 | $ 288,583,194 |
| TOTAL TRUST AND AGENCY | $ 425,629,642 | $ 831,840,843 | $ 775,245,345 | $ 482,225,140 |
| PENSION AND RETIREMENT | | | | |
| Milwaukee Teachers Retirement | $ 286,067,501 | $ 69,899,303 | $ 13,572,223 | $ 342,394,581 |
| Fixed Retirement Trust | 745,237 | 1,396,128 | 1,154,088 | 987,277 |
| Wisconsin Retirement | 2,965,184,861 | 723,755,251 | 117,989,185 | 3,570,950,927 |
| State Teachers Retirement | 2,743,323,701 | 684,404,407 | 95,002,708 | 3,332,725,400 |
| Transaction Amortization | 158,036,521 | 253,129,364 | | 411,165,885 |
| TOTAL PENSION AND RETIREMENT | $ 6,153,357,821 | $ 1,732,584,453 | $ 227,718,204 | $ 7,658,224,070 |
| TOTAL - ALL FUNDS | $ 7,216,018,456 | $ 9,941,960,925 | $ 8,591,378,779 | $ 8,566,600,602 |

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

### Summary of Significant Accounting Policies

**Note A Basis of Accounting**

Wisconsin Statutes require that receipts and disbursements be recognized in the fiscal year in which they are received or paid, except that the State's centralized accounting records remain open until July 31, (August 15 for income, sales and use tax receipts) to permit the State departments to record receipts and disbursements applicable to the fiscal year ended June 30. However, the recording of charges and encumbrances applicable to the prior year is limited by the available appropriation balances of that year. In addition, state administrative policies require that receipts and disbursements be reported on a net basis; i.e., over-collections refunded are deducted from receipts, and overpayments collected are deducted from disbursements.

The July and August recording of prior fiscal years' receipts and disbursements results in accrued revenues and accounts payable in the statement of assets, liabilities and fund balances. Fixed assets as well as inventories purchased are recorded as disbursements in the period in which they are paid. Encumbrances are not treated as disbursements but are recorded separately for purposes of establishing reserves. Unused appropriation balances in some cases by law may be allowed to continue for use in future years, rather than lapse to the fund. In these cases the continuing balances are treated as reserves for program revenue or GPR balances.

**Note B Fiscal Controls**

The State Constitution provides that no money shall be paid out of the Treasury except as appropriated by law. The Statutes require that the Secretary of Administration and the State Treasurer must approve all payments. The Secretary of Administration exercises detail allotment control over all agency appropriations and approval authority over all encumbrances. The Secretary of Administration is also responsible for audit of expenditures prior to disbursement. The Legislative Audit Bureau has post-audit responsibility.

The Department of Administration maintains separate accounts for all appropriations showing the amounts appropriated, the amounts alloted, the amounts encumbered, the amounts expended and certain other data necessary to the financial management and control of all State accounts. The Department also maintains the general ledgers of the funds of the State including the General Fund.

The Statutes further provide that, if following the enactment of the budget, the Secretary of Administration determines that budgeted expenditures will exceed revenues by more than one-half of one percent of general purpose revenues (which includes General Fund revenues and various miscellaneous receipts), then revenues must be re-estimated. Thereupon, the Secretary of Administration must notify the Governor and the Legislature and its Joint Committee on Finance, and the Governor shall submit a bill correcting the imbalance. If the Legislature is not in session, the Governor shall call a special session to take up the matter.

**Note C Investment Valuation**

Investments are valued as follows:

| | |
|---|---|
| Bonds: | |
| Par | $ 3,913,155,796 |
| Lower of Cost or Par | 67,034,756 |
| Market | 119,350 |
| | $ 3,980,309,902 |
| Stock: | |
| Cost | 1,555,442,737 |
| Market | 1,161,230,362 |
| | $ 2,716,673,099 |
| Notes or Mortgages: | |
| Cost Less Principal Payment | 377,622,086 |
| Commercial Paper Government Agency | |
| Holdings, Repurchases Agreements, Certificates of Deposit and Bankers Acceptances Amortized Cost | 1,341,506,193 |
| | $ 8,416,111,280 |

**Note D Collectability of Asset**

The student loans receivable balance of $7,647,415 represents the remaining outstanding principal balance of state direct loans made prior to July 1, 1973. These loans totaled approximately $52 million. We believe that approximately $4.7 million of the amount receivable may be uncollectable based on an analysis of the loan accounts.

**Note E General Fund Borrowing**

The cash position of the General Fund was inadequate to meet all claims when due for substantial periods during fiscal year 1982-83. When this occurred, authority exists under Wisconsin law to borrow internally from other funds. The amount of internal borrowing is limited to the available cash balances of certain eligible funds, which do not include the funds of the public employes retirement program, bond funds and several other funds. In addition a ceiling of $400 million of total interfund borrowing is imposed ($200 million prior to

February 19, 1983). The General Fund had borrowings from other internal funds of $211 million at June 30, 1983.

**Note F Published Budget**

The published budget amounts used in Exhibit A-3 are those shown under Chapter 20 of the Wisconsin Statutes as published for 1981-83. These amounts have been adjusted to also reflect budget assumptions made for Taxes, Departmental Revenues, Sum Sufficient Reestimates and Estimated Lapse Balances assumed for the base year and shown in Act 27, 1983 Wisconsin Statutes published on July 1, 1983.

**Note G Adjustments to Restate Budget to an Actual Basis**

The Wisconsin budget is developed assuming that program revenue expenditures will be exactly equal to the estimated revenues. In order to restate the budget in Exhibit A-3 for comparability to actual, adjustments were made to reflect actual program revenue received in both receipts and disbursements sections of the schedule. Also changes were made to reflect actual expenditure for sum sufficient and biennial appropriations in the disbursement section. Finally, because certain reserves were not considered in the budget process, those items were also added.

**Note H Variance Between Actual and Restated Budget**

The resultant variances are limited to General Purpose Revenue for receipts and carryforward or lapsing balances for disbursement. This is caused by the budget restatement as explained in Note G.

**Note I Projected to Actual General Fund Condition**

The variance between the final published budgeted and actual unreserved balance (deficit) at the end of the fiscal year 1982-83 is explained as follows:

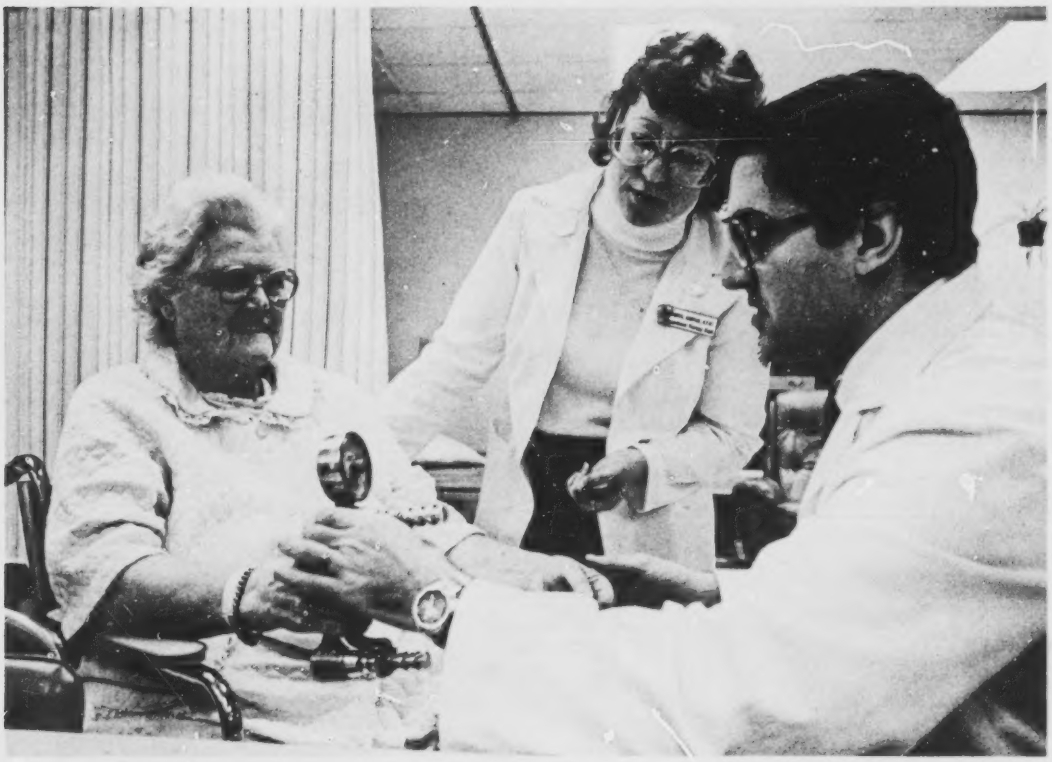
| | | (Thousands) |
|---|---|---|
| Estimated Unreserved Balance (Deficit) | | $ (304,192) |
| Add: GPR Revenues Exceeded Estimates: | | |
| Increases in Tax Revenues | $ 89,045 | |
| Increases in Departmental Revenues | 10,843 | |
| Total Revenue Increases | | 99,888 |
| Add: Appropriation Adjustments: | | |
| Decreases in Gross Appropriations | $ 1,724 | |
| Increases in Sum-sufficient Appropriations | (157) | |
| Increases in Appropriation Lapses | 19,641 | |
| Total Appropriation Adjustments | | 21,208 |
| Add: Repayment of Student Loans | | 970 |
| Ending General Fund Deficit | | $ (182,126) |

**Note J Classification of Funds**

Funds are generally classified in accord with classification criteria appropriate for governmental accounting. There exists however, certain activities of a proprietary and fiduciary nature which are combined as required by statute within the Governmental Funds. In addition, the activities of the State Building Trust Fund, included within the Capital Projects classification, consist of capital projects as well as maintenance and repairs to state facilities.

# Financial Section

# Supplemental Data



**The Center for Health Sciences at the University of Wisconsin provides therapy for a stroke patient. Health treatment facilities located throughout the state assure that Wisconsin's citizens are provided high quality medical attention. State and federal funding for medical assistance in Wisconsin accounted for roughly 10% of the entire state budget.**

**EXHIBIT B-1**

**ANALYSIS OF RECEIPTS - ALL FUNDS**
**As of June 30**

| Type of Receipt | 1982-83 | 1981-82 | 1980-81 |
|---|---|---|---|
| TAX RECEIPTS | | | |
| General Purpose Revenue | | | |
| Income Taxes | | | |
| Individual | $ 1,734,056,474 | $ 1,687,137,091 | $ 1,654,862,534 |
| Corporation | 339,781,369 | 322,938,501 | 255,663,399 |
| Total Income Taxes | $ 2,073,837,843 | $ 2,010,075,592 | $ 1,910,525,933 |
| Sales and Excise Taxes | | | |
| General Sales and Use | $ 1,209,439,847 | $ 961,068,410 | $ 901,496,223 |
| Cigarette and Tobacco | 127,930,787 | 114,232,630 | 88,296,422 |
| Liquor and Wine | 32,406,721 | 36,930,230 | 30,276,423 |
| Malt Beverage (Beer) | 10,150,466 | 10,242,781 | 11,279,336 |
| Total Sales & Excise Taxes | $ 1,379,927,821 | $ 1,122,474,051 | $ 1,031,348,404 |
| Public Utility Taxes | | | |
| Private Light, Heat & Power | $ 74,910,312 | $ 71,547,160 | $ 61,447,375 |
| Municipal Light, Heat & Power | 501,295 | 451,393 | 365,682 |
| Telephone | 103,333,345 | 96,807,225 | 80,919,823 |
| Pipeline | 4,650,375 | 4,549,929 | 4,811,825 |
| Electric Cooperative | 6,366,002 | 5,850,352 | 5,847,052 |
| Freight Line | 2,344,607 | 1,887,516 | 1,934,875 |
| Telegraph | 111,193 | 107,648 | 106,151 |
| Conservation & Regulation | 66,179 | 64,220 | 60,726 |
| Railroads | | (968,606) | |
| Total Public Utility Taxes | $ 192,283,308 | $ 180,296,837 | $ 155,493,509 |
| Inheritance, Estate & Gift | | | |
| Inheritance and Estate | 64,044,317 | 56,550,121 | 51,095,769 |
| Gift | 3,213,023 | 2,932,668 | 3,419,358 |
| Total Death & Gift Taxes | $ 67,257,340 | $ 59,482,789 | $ 54,515,127 |
| Miscellaneous Taxes | | | |
| Insurance Companies (Premiums) | $ 41,266,853 | $ 42,621,480 | $ 40,225,619 |
| Insurance - Fire Dept. Dues* | 157,983 | 732,216 | 4,159,108 |
| Lawsuits (Courts) | 5,252,429 | 4,126,959 | 3,810,989 |
| Real Estate Transfer Fee | 9,021,077 | 5,261,730 | 2,244,305 |
| Other | 640,452 | 592,353 | 548,612 |
| Total Miscellaneous Taxes | $ 56,338,794 | $ 53,334,738 | $ 50,988,633 |
| TOTAL GPR TAX RECEIPTS | $ 3,769,645,106 | $ 3,425,664,007 | $ 3,202,871,606 |
| PROGRAM TAX RECEIPTS | | | |
| Fire Dues* | $ 4,266,276 | $ 4,123,797 | |
| Boxing Clubs (90%) | 19,824 | 64,777 | $ 57,094 |
| Occupational Mink | 1,060 | 1,191 | 1,161 |
| TOTAL PROGRAM TAX RECEIPTS | $ 4,287,160 | $ 4,189,765 | $ 58,255 |
| TOTAL - GENERAL FUND TAX RECEIPTS | $ 3,773,932,266 | $ 3,429,853,772 | $ 3,202,929,861 |

**EXHIBIT B-1 (Continued)**
**ANALYSIS OF RECEIPTS - ALL FUNDS**
**As of June 30**

| | 1982-83 | 1981-82 | 1980-81 |
|---|---|---|---|
| Transportation Fund | | | |
| Motor Fuel Tax | $ 286,843,896 | $ 285,383,999 | $ 209,605,985 |
| Air-Carrier | 2,263,373 | 1,994,640 | 1,603,787 |
| Railroad | 3,199,027 | 3,152,075 | 2,091,400 |
| Aviation Fuel | 731,446 | 321,981 | |
| Patient Compensation Panels | 4,823 | 3,773 | 3,240 |
| Investment and Local Impact | 141,066 | 137,143 | |
| Conservation Fund | | | |
| 2/10 Mill Forestry Property Tax | 23,611,807 | 22,565,135 | 21,691,305 |
| Forest Crop Taxes | 754,546 | 678,057 | 544,130 |
| TOTAL STATE TAX RECEIPTS | $ 4,091,482,250 | $ 3,744,090,575 | $ 3,438,469,758 |
| Federal Aid | $ 1,670,033,959 | $ 1,564,269,614 | $ 1,661,268,607 |
| Fees | 239,346,100 | 214,086,239 | 201,685,237 |
| Licenses and Permits | 202,759,802 | 195,172,385 | 171,183,248 |
| Services General | 356,539,300 | 331,982,136 | 323,679,818 |
| Contributions | 1,169,498,592 | 812,490,905 | 745,928,589 |
| Sale of Products | 87,915,443 | 83,909,525 | 78,123,054 |
| Investment Income | 1,457,281,575 | 608,328,962 | 815,130,922 |
| Gifts and Grants | 48,829,260 | 40,980,264 | 37,592,674 |
| Other Receipts | 376,077,605 | 217,701,849 | 164,383,827 |
| TOTAL DEPARTMENTAL RECEIPTS | $ 5,608,281,636 | $ 4,068,921,879 | $ 4,198,975,976 |
| INTERFUND TRANSFERS | 242,197,039 | 508,961,420 | 436,441,387 |
| TOTAL RECEIPTS | $ 9,941,960,925 | $ 8,321,973,874 | $ 8,073,887,121 |
| Source of Receipts | | | |
| General Purpose Revenue | | | |
| Taxes | $ 3,769,645,106 | $ 3,425,664,007 | $ 3,198,793,203 |
| Federal Aid | 2,519,558 | 1,653,897 | 14,847,117 |
| Departmental Receipts | 47,451,747 | 64,296,817 | 70,393,692 |
| Total General Purpose Revenue | $ 3,819,616,411 | $ 3,491,614,721 | $ 3,284,034,012 |
| Program Revenue | | | |
| Taxes | $ 4,287,160 | $ 4,189,765 | $ 4,136,658 |
| Federal Aid | 1,441,859,678 | 1,358,417,888 | 1,399,765,750 |
| Department Receipts | 770,253,230 | 710,363,077 | 647,459,563 |
| Total Program Revenue | $ 2,216,400,068 | $ 2,072,970,730 | $ 2,051,361,971 |
| Total General Fund | $ 6,036,016,479 | $ 5,564,585,451 | $ 5,335,395,983 |
| Segregated Revenue | | | |
| Taxes | $ 317,549,984 | $ 314,236,804 | $ 235,539,899 |
| Federal Aid | 225,654,723 | 204,197,829 | 246,655,740 |
| Departmental Receipts | 3,362,739739 | 2,238,953,790 | 2,256,295,499 |
| Total Segregated Revenues | $ 3,905,944,446 | $ 2,757,388,423 | $ 2,738,491,138 |
| Total Receipts by Source | $ 9,941,960,925 | $ 8,321,973,874 | $ 8,073,887,121 |

*Fire dues have been changed in 1981-82 from General Purpose Revenue to Program Revenues.

**EXHIBIT B-2**

**COMPARATIVE CONDITION OF THE GENERAL FUND**
**FISCAL YEAR JUNE 30, 1983 AND PREVIOUS YEARS**

| | JUNE 30, 1983 | | JUNE 30, 1982 | | JUNE 30, 1981 |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Cash | $ 980 | | $ 998 | | $ 784 |
| Petty Cash & Contingent Fund Advances | 2,157,520 | | 2,111,120 | | 2,083,070 |
| Investments | 1,343,909 | | 127,575,611 | | 64,560,882 |
| Loans Receivable | | | | | |
| Student Loans | 7,647,415 | | 8,616,240 | | 9,587,124 |
| Due from Veterans Trust Fund | | | | | 11,900,000 |
| Rock County Trust | 830,647 | | 735,066 | | 650,518 |
| Accounts Receivable | | | | | |
| Due from Localities | | | 1,594,236 | | |
| Due from Other Funds | 2,291,569 | | 1,167,739 | | |
| Accrued Revenues & Other | 541,666,915 | | 380,931,031 | | 402,654,773 |
| TOTAL ASSETS | $ 555,938,955 | | $ 522,732,061 | | $ 491,437,151 |
| LIABILITIES | | | | | |
| Accounts Payable | $ 344,109,301 | | $ 259,771,578 | | $ 268,268,782 |
| Due to Other Funds | 211,124,264 | | 894,886 | | |
| Tax Deposits | 3,510,526 | | 1,005,780 | | 1,013,256 |
| Due to Localities | 2,693,016 | | | | 4,869,284 |
| TOTAL LIABILITIES | $ 561,437,207 | | $ 261,672,244 | | $ 274,151,322 |
| FUND BALANCES | | | | | |
| Reserve for Trust & Segregated Funds | | | | | |
| General Fund | | | | | |
| Reserved for Loan Vet. Trust Fund | | | | | $ 11,900,000 |
| Reserved for Student Loans | $ 7,647,415 | | $ 8,616,240 | | 9,587,124 |
| Reserved for Program Revenue | 139,488,784 | | 148,207,095 | | 145,337,754 |
| Reserved for Contingent Fund Advances | 2,013,400 | | 1,968,400 | | 1,956,400 |
| Reserved for Encumbrances & GPR Balances | 27,478,320 | | 31,457,107 | | 34,439,520 |
| Unreserved Balance (Deficit) | (182,126,171) | | 70,810,975 | | 14,065,031 |
| Designated | | 44,325,841 | | | |
| Undesignated | | 26,485,134 | | 14,065,031 | |
| TOTAL FUND BALANCE | $ (5,498,252) | | $ 261,059,817 | | $ 217,285,829 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 555,938,955 | | $ 522,732,061 | | $ 491,437,151 |

**EXHIBIT B-3**

**GENERAL FUND SUM SUFFICIENT APPROPRIATIONS**
**COMPARISON OF BUDGET AND ACTUAL EXPENDITURES**
**FISCAL YEAR 1982-83**

| STATE OPERATIONS | | BUDGET* | ACTUAL | VARIANCE |
|---|---|---|---|---|
| 435-1dm | Nursing Home Receivership | $ 88,300 | $ 60,000 | 28,300 |
| 455-1b | Special Counsel | 172,500 | 185,556 | (13,056) |
| 465-1c | Public Emergencies | 122,300 | 30,167 | 92,133 |
| 505-4d | Claims Awards | 18,800 | 14,994 | 3,806 |
| 525-1a | Governor's Office Administration | 982,900 | 1,017,957 | (35,057) |
| 525-1b | Contingent Fund | 9,200 | 4,119 | 5,081 |
| 525-1c | Membership National Assoc. | 50,600 | 50,600 | |
| 525-2a | Executive Residence | 114,400 | 137,923 | (23,523) |
| 625-1a | Circuit Courts | 17,911,800 | 19,405,725 | (1,493,925) |
| 660-1a | Court of Appeals | 2,177,900 | 2,386,917 | (209,017) |
| 680-1a | Supreme Court | 1,455,600 | 1,581,411 | (125,811) |
| 765-1a | Legislature | 11,197,900 | 13,849,124 | (2,651,224) |
| 765-1d | Processing Legislative Documents | 1,995,300 | 2,347,317 | (352,017) |
| 765-2cb | Membership in National Assoc. | 59,400 | 59,392 | 8 |
| 835-2bm | Omitted Personal Property | -0- | 10,157 | (10,157) |
| 855-4a | Interest On Overpayment of Taxes | 94,700 | 442,368 | (347,668) |
| 855-4c | Minnesota Income Tax Reciprocity | 12,300,000 | 11,742,806 | 557,194 |
| 855-4di | Interest Payments to Program Rev. Accts. | 396,300 | 9,989,221 | (9,592,921) |
| 855-4dm | Interest Payments to Segregated Funds | -0- | 6,002,128 | (6,002,128) |
| All Agencies-Debt Service | | 100,660,500 | 97,178,970 | 3,481,530 |

*Published in 1981-82 Wisconsin Statutes.

| AIDS AND LOCAL ASSISTANCE | | BUDGET | ACTUAL | VARIANCE |
|---|---|---|---|---|
| 115-2b | Animal Disease Indemnities | $ 95,000 | $ 45,664 | 49,336 |
| 235-1c | Loan Forgiveness for Critical Manpower Occupations | 259,000 | 51,744 | 207,256 |
| 235-1ba | Student Loan Interest | 125,000 | | 125,000 |
| 370-4ea | Aids in Lieu of Taxes | 413,000 | 444,689 | (31,689) |
| 435-2d | Reimbursements to Local Units of Govt. | 150,000 | 238,157 | (88,157) |
| 435-3c | Reimb. Claims of Counties Containing State Institutions | 77,800 | 94,205 | (16,405) |
| 435-4d | Income Maintenance Payments | 165,516,600 | 174,541,331 | (9,024,731) |
| 435-4e | Other Public Assistance Aids | 7,494,800 | 7,289,975 | 204,825 |
| 445-1aa | Benefits-Off. Fire Fighters, Rescue Squad and Guard Members | | 597,168 | (597,168) |
| 445-1e | Renewable Energy Resource System Incentive | 2,200,000 | 3,254,570 | (1,054,570) |
| 455-5b | Awards for Victims of Crime | 1,400,000 | 617,745 | 782,255 |
| 515-1a | Annuity Supplements & Benefits | 7,702,000 | 7,408,465 | 293,535 |
| 625-2a | Aids to Counties for Criminal Trials of Indigents | 100,000 | 35,295 | 64,705 |
| 625-3a | Child Custody Hearings and Studies in Other States | 3,000 | | 3,000 |
| 835-1b | Shared Revenue-Minimum Guar. | 2,100,000 | 1,931,303 | 168,697 |
| 835-1c | Shared Revenue-Municipal & County Guarantee Suppl. | - | - | - |
| 835-1d | Shared Revenue Account | 638,000,000 | 638,100,770 | (100,770) |
| 835-1e | Corrections of Shared Revenue Payments | 75,000 | | 75,000 |
| 835-2a | Wis. State Property Tax Relief | 242,463,200 | 242,457,681 | 5,519 |
| 835-2b | Sales Tax Credit | 35,000,000 | 35,000,000 | |
| 835-2bs | Personal Prop. Supp.-Municipality | 366,400 | 366,373 | 27 |
| 835-2c | Homestead Credit | 93,000,000 | 83,750,174 | 9,249,826 |
| 835-2dm | Farm Property Tax Credit | 17,650,000 | 17,853,398 | (203,398) |
| 855-4f | County Assessment Aids | 616,400 | 591,943 | 24,457 |
| 855-4d | Interest on Prorated Payments to Local Governments | | 597,168 | (597,168) |

## EXHIBIT B-4

## SUMMARY OF 1981-82 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

| | BALANCE 7/1/81 | APPROPRIATIONS BY SOURCE | | EXPENDITURES | | | BALANCE 6/30/82 | |
|---|---|---|---|---|---|---|---|---|
| | CONTINUING | GENERAL PURPOSE | PROGRAM | STATE OPERATIONS | AIDS | LOCAL ASSISTANCE | LAPSING | CONTINUING |
| **COMMERCE** | | | | | | | | |
| General Fund - GPR | 1,082,644 | 18,798,020 | | 17,373,975 | 840,393 | 637,418 | 312,692 | 716,186 |
| PR | 5,207,799 | | 30,716,965 | 29,508,961 | 31,200 | | | 6,384,603 |
| PR - FED | 670,984 | | 3,918,859 | 3,477,951 | 544,784 | 170,326 | | 396,782 |
| Segregated Funds | 50,251,838 | 167,100 | 13,698,257 | 8,853,232 | | | | 55,263,963 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 57,213,266 | $ 18,965,120 | $ 48,334,081 | $ 59,214,119 | $ 1,416,377 | $ 807,744 | $ 312,692 | $ 62,761,534 |
| **EDUCATION** | | | | | | | | |
| General Fund - GPR | 404,960 | 1,383,160,616 | | 501,868,487 | 27,810,156 | 843,950,527 | 8,745,350 | 1,191,056 |
| PR | 93,475,092 | | 451,169,389 | 435,277,408 | 935,288 | 645,776 | | 107,786,008 |
| PR - FED | 6,161,531 | | 337,268,376 | 161,946,450 | 68,263,011 | 110,907,215 | | 2,313,232 |
| Segregated Funds | 60,816,476 | 3,093,900 | 18,832,519 | 3,486,559 | | 8,013,224 | | 71,244,112 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 160,858,059 | $ 1,386,254,516 | $ 807,270,284 | $ 1,102,577,904 | $ 97,008,455 | $ 963,516,742 | $ 8,745,350 | $ 182,534,409 |
| **ENVIRONMENTAL RESOURCES** | | | | | | | | |
| General Fund - GPR | 19,798,475 | 62,116,609 | | 25,531,239 | | 32,534,621 | 8,358,193 | 15,491,031 |
| PR | 1,159,522 | | 1,097,397 | 739,521 | | | | 1,517,397 |
| PR - FED | 1,757,568 | | 11,904,622 | 8,362,794 | | 1,211,865 | | 4,087,531 |
| Segregated Funds | 109,025,022 | (35,246,556) | 545,915,447 | 305,466,814 | 2,561,479 | 132,188,753 | | 179,476,865 |
| Segregated Funds - FED | (2,550,135) | | 144,296,353 | 142,621,545 | 486,988 | 5,799,714 | | (7,162,029) |
| TOTAL | $ 129,190,451 | $ 26,870,053 | $ 703,213,818 | $ 482,721,913 | $ 3,048,467 | $ 171,734,953 | $ 8,358,193 | $ 193,410,796 |
| **HUMAN RELATIONS AND RESOURCES** | | | | | | | | |
| General Fund - GPR | 10,438,758 | 981,623,302 | | 199,673,300 | 585,654,878 | 187,183,965 | 9,651,260 | 9,898,657 |
| PR | 17,539,514 | | 157,589,496 | 139,770,965 | | 19,311,937 | | 16,046,107 |
| PR - FED | 11,047,296 | | 998,670,044 | 156,705,283 | 779,118,365 | 81,888,788 | | (7,995,095) |
| Segregated Funds | 296,194,023 | | 137,078,140 | 124,520,143 | 3,810,674 | 141,000 | | 304,800,346 |
| Segregated Funds - FED | 1,763,784 | | 54,471,243 | 53,686,251 | 2,160,405 | | | 388,371 |
| TOTAL | $ 336,983,375 | $ 981,623,302 | $1,347,808,924 | $ 674,355,943 | $ 1,370,744,322 | $ 288,525,690 | $ 9,651,260 | $ 323,138,386 |
| **GENERAL EXECUTIVE FUNCTIONS** | | | | | | | | |
| General Fund - GPR | 2,282,891 | 81,412,546 | | 71,305,347 | 8,085,974 | 437,507 | 483,724 | 3,382,885 |
| PR | (5,260,458) | | 39,149,145 | 39,643,252 | | 138 | | (5,754,703) |
| PR - FED | 615,678 | | 11,989,009 | 6,156,038 | 1,335,563 | 3,363,338 | | 1,749,749 |
| Segregated Funds | 5,543,412,700 | 756,100 | 1,455,864,860 | 807,215,012 | | 267,864 | | 6,192,550,784 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 5,541,050,811 | $ 82,168,646 | $ 1,507,003,014 | $ 924,319,649 | $ 9,421,537 | $ 4,068,847 | $ 483,724 | $ 6,191,928,715 |
| **JUDICIAL** | | | | | | | | |
| General Fund - GPR | 2,555 | 24,775,049 | | 24,595,711 | | 38,125 | 49,445 | 94,323 |
| PR | 176,206 | | 581,474 | 530,178 | | | | 227,501 |
| PR - FED | (5,872) | | 245,015 | 261,968 | | | | (22,825) |
| Segregated Funds | 2,039,303 | | 714,936 | 405,271 | | | | 2,348,969 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 2,212,192 | $ 24,775,049 | $ 1,541,425 | $ 25,793,128 | | $ 38,125 | $ 49,445 | $ 2,647,968 |

## EXHIBIT B-4

## SUMMARY OF 1982-83 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

| | BALANCE 7/1/82 | APPROPRIATIONS BY SOURCE | | EXPENDITURES | | | BALANCE 6/30/83 | |
|---|---|---|---|---|---|---|---|---|
| | CONTINUING | GENERAL PURPOSE | PROGRAM | STATE OPERATIONS | AIDS | LOCAL ASSISTANCE | LAPSING | CONTINUING |
| COMMERCE | | | | | | | | |
| General Fund - GPR | 716,186 | 19,539,450 | | 17,938,568 | 1,061,625 | 445,384 | 348,032 | 462,027 |
| PR | 6,384,603 | | 26,596,427 | 29,192,387 | 51,400 | | | 3,737,243 |
| PR - FED | 396,782 | | 4,330,748 | 3,096,546 | 565,959 | 612,935 | | 452,089 |
| Segregated Funds | 55,260,079 | 176,700 | 18,737,170 | 12,934,056 | | | | 61,239,892 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 62,757,649 | $ 19,716,150 | $ 49,664,345 | $ 63,161,558 | $ 1,678,984 | $ 1,058,319 | $ 348,032 | $ 65,891,252 |
| EDUCATION | | | | | | | | |
| General Fund - GPR | 1,191,057 | 1,780,507,035 | | 532,646,439 | 22,812,140 | 1,200,524,713 | 25,191,299 | 523,501 |
| PR | 107,786,008 | | 497,525,907 | 495,757,362 | 1,285,042 | 494,843 | 404,293 | 107,370,373 |
| PR - FED | 2,313,232 | | 358,706,181 | 164,193,250 | 79,042,672 | 114,530,949 | | 3,252,542 |
| Segregated Funds | 71,242,070 | 2,987,300 | 19,015,525 | 5,108,055 | | 8,895,928 | | 79,240,912 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 182,532,367 | $ 1,783,494,335 | $ 875,247,613 | $ 1,197,705,106 | $ 103,139,855 | $1,324,446,433 | $ 25,595,592 | $ 190,387,328 |
| ENVIRONMENTAL RESOURCES | | | | | | | | |
| General Fund - GPR | 15,491,031 | 76,394,321 | | 27,037,441 | | 38,345,089 | 11,255,135 | 15,247,688 |
| PR | 1,517,397 | | 1,473,442 | 1,446,705 | | | | 1,544,134 |
| PR - FED | 4,087,531 | | 10,617,476 | 8,012,347 | | 1,618,714 | | 5,073,946 |
| Segregated Funds | 179,541,714 | (7,591,972) | 562,695,279 | 364,253,598 | 2,085,188 | 185,884,817 | | 182,421,420 |
| Segregated Funds - FED | (7,162,029) | | 162,871,406 | 153,570,687 | 421,394 | 4,568,928 | | (2,851,633) |
| TOTAL | $ 193,475,644 | $ 68,802,349 | $ 737,657,602 | $ 554,320,779 | $ 2,506,580 | $ 230,417,548 | $ 11,255,135 | $ 201,435,554 |
| HUMAN RELATIONS AND RESOURCES | | | | | | | | |
| General Fund - GPR | 9,898,657 | 1,182,993,727 | | 212,236,411 | 628,369,382 | 197,645,401 | 145,556,475 | 9,084,716 |
| PR | 16,046,107 | | 172,308,446 | 163,232,641 | 984,666 | 15,233,385 | | 8,903,861 |
| PR - FED | (7,995,095) | | 1,078,835,760 | 178,380,577 | 812,305,379 | 84,874,441 | | (4,719,732) |
| Segregated Funds | 304,800,346 | | 106,280,724 | 113,566,903 | 4,553,177 | 192,000 | | 292,768,990 |
| Segregated Funds - FED | 388,371 | | 54,847,467 | 56,177,501 | 674,135 | | | (1,615,797) |
| TOTAL | $ 323,138,386 | $ 1,182,993,727 | $ 1,412,272,396 | $ 723,594,032 | $ 1,446,886,739 | $ 297,945,227 | $ 145,556,475 | $ 304,422,038 |
| GENERAL EXECUTIVE FUNCTIONS | | | | | | | | |
| General Fund - GPR | 3,382,885 | 80,243,964 | | 72,841,526 | 7,516,603 | 60,473 | 1,563,008 | 1,645,239 |
| PR | (5,754,703) | | 41,502,929 | 43,098,521 | | 652 | 23,067 | (7,374,013) |
| PR - FED | 1,749,749 | | 5,037,553 | 3,913,142 | 438,101 | 2,381,368 | | 54,690 |
| Segregated Funds | 6,192,536,862 | 786,200 | 2,383,462,481 | 868,724,408 | | 614,520 | | 7,707,446,615 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 6,191,914,793 | $ 81,030,164 | $ 2,430,002,963 | $ 988,577,597 | $ 7,954,704 | $ 3,057,013 | $ 1,586,075 | $ 7,701,772,531 |
| JUDICIAL | | | | | | | | |
| General Fund - GPR | 94,323 | 25,953,055 | | 25,924,236 | | 35,295 | 21,103 | 66,744 |
| PR | 227,501 | | 662,425 | 634,796 | | | | 255,131 |
| PR - FED | (22,825) | | 122,941 | 119,468 | | | | (19,352) |
| Segregated Funds | 2,348,969 | | 683,983 | 506,260 | | | | 2,526,691 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 2,647,968 | $ 25,953,055 | $ 1,469,349 | $ 27,184,761 | | $ 35,295 | $ 21,103 | $ 2,829,214 |

## EXHIBIT B-4

## SUMMARY OF 1981-82 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

| | BALANCE 7/1/81 | APPROPRIATIONS BY SOURCE | | EXPENDITURES | | | BALANCE 6/30/82 | |
|---|---|---|---|---|---|---|---|---|
| | CONTINUING | GENERAL PURPOSE | PROGRAM | STATE OPERATIONS | AIDS | LOCAL ASSISTANCE | LAPSING | CONTINUING |
| LEGISLATIVE | | | | | | | | |
| General Fund - GPR | 53,357 | 21,573,932 | | 21,580,062 | | | 37,979 | 9,249 |
| PR | 197,402 | | 180,127 | 123,071 | | | | 254,458 |
| PR - FED | | | | | | | | |
| Segregated Funds | | | | | | | | |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 250,759 | $ 21,573,932 | $ 180,127 | $ 21,703,133 | | | $ 37,979 | $263,707 |
| GENERAL APPROPRIATIONS | | | | | | | | |
| General Fund - GPR | 489,616 | 902,925,969 | | 28,510,267 | 106,792,373 | 766,459,568 | 784,842 | 868,535 |
| PR | 18,364,296 | | 28,760,294 | 26,691,514 | | | | 20,433,077 |
| PR - FED | | | | | | | | |
| Segregated Funds | 57,502,935 | 31,229,456 | 205,507,209 | 233,279,398 | | 729,456 | | 60,230,746 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 76,356,847 | $ 934,155,425 | $ 234,267,503 | $ 288,481,179 | $ 106,792,373 | $ 767,189,024 | $ 784,842 | $ 81,532,358 |
| BUILDING PROGRAMS | | | | | | | | |
| Building Trust - SEG | 24,384,707 | | 4,796,411 | 10,423,414 | | | | 18,757,704 |
| Capital Improvement - SEG | 75,952,648 | | 176,213,049 | 117,008,515 | | 58,141,776 | | 77,015,406 |
| TOTAL | $ 100,337,355 | | $ 181,009,460 | $ 127,431,929 | | $ 58,141,776 | | $ 95,773,110 |
| TOTAL - ALL FUNCTIONS | | | | | | | | |
| General Fund - GPR | 34,553,256 | 3,476,386,043 | | 890,438,388 | 729,183,774 | 1,831,241,730 | 28,423,485 | 31,651,922 |
| PR | 130,859,372 | | 709,244,286 | 672,284,871 | 966,489 | 19,957,850 | | 146,894,448 |
| PR FED | 20,247,186 | | 1,363,995,925 | 336,910,483 | 849,261,723 | 197,541,532 | | 529,374 |
| Segregated Funds | 6,219,579,653 | | 2,558,620,829 | 1,610,657,358 | 6,372,153 | 199,482,076 | | 6,961,688,895 |
| Segregated Funds - FED | (786,350) | | 198,767,595 | 196,307,796 | 2,647,392 | 5,799,714 | | (6,773,658) |
| TOTAL | $ 6,404,453,117 | $ 3,476,386,043 | $ 4,830,628,635 | $ 3,706,598,896 | $ 1,588,431,531 | $ 2,254,022,902 | $ 28,423,485 | $ 7,133,990,981 |

Grand Total Exhibit B-4

Adjustments for Accounts Reclassified as Assets/Liabilities

Adjustments for Surplus & Reserves Not Included In Accounts

Adjustment of General Purpose Revenue Appropriations to Revenue Basis

Lapsed Appropriations

GRAND TOTAL EXHIBIT A-4

## EXHIBIT B-4
## SUMMARY OF 1982-83 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

| | BALANCE 7/1/82 CONTINUING | APPROPRIATIONS BY SOURCE GENERAL PURPOSE | APPROPRIATIONS BY SOURCE PROGRAM | EXPENDITURES STATE OPERATIONS | EXPENDITURES AIDS | EXPENDITURES LOCAL ASSISTANCE | BALANCE 6/30/83 LAPSING | BALANCE 6/30/83 CONTINUING |
|---|---|---|---|---|---|---|---|---|
| LEGISLATIVE | | | | | | | | |
| General Fund - GPR | 9,249 | 22,066,620 | | 21,956,687 | | | 111,659 | 7,523 |
| PR | 254,458 | | 111,605 | 171,892 | | | | 194,171 |
| PR - FED | | | | | | | | |
| Segregated Funds | | | | | | | | |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 263,706 | $ 22,066,620 | $ 111,605 | $ 22,128,579 | | | $ 111,659 | $ 201,694 |
| GENERAL APPROPRIATIONS | | | | | | | | |
| General Fund - GPR | 868,535 | 1,094,332,823 | | 39,956,457 | 103,632,664 | 927,043,609 | 24,033,702 | 534,926 |
| PR | 20,433,077 | | 21,197,593 | 14,756,634 | | | 838 | 26,873,198 |
| PR - FED | | | | | | | | |
| Segregated Funds | 60,230,746 | 3,641,772 | 277,104,524 | 234,779,342 | | 841,772 | | 105,355,927 |
| Segregated Funds - FED | | | | | | | | |
| TOTAL | $ 81,532,358 | $ 1,097,974,595 | $ 298,302,117 | $ 289,492,433 | $ 103,632,664 | $ 927,885,381 | $ 24,034,541 | $ 132,764,052 |
| BUILDING PROGRAMS | | | | | | | | |
| Building Trust - SEG | 18,756,111 | | 1,942,543 | 5,013,519 | | | | 15,685,135 |
| Capital Improvement - SEG | 77,015,406 | | 318,303,343 | 175,473,117 | | 89,964,928 | | 129,880,705 |
| TOTAL | $ 95,771,517 | | $ 320,245,886 | $ 180,486,636 | | 89,964,928 | | $ 145,565,840 |
| TOTAL - ALL FUNCTIONS | | | | | | | | |
| General Fund - GPR | 31,651,922 | 4,282,030,995 | | 950,537,765 | 763,392,412 | 2,364,099,962 | 208,080,412 | 27,572,364 |
| PR | 146,894,448 | | 761,378,774 | 748,290,938 | 2,321,107 | 15,728,880 | 428,198 | 141,504,097 |
| PR - FED | 529,373 | | 1,457,650,657 | 357,715,328 | 892,352,112 | 204,018,407 | | 4,094,183 |
| Segregated Funds | 6,961,732,302 | | 3,688,225,571 | 1,780,359,259 | 6,638,363 | 286,393,964 | | 8,576,566,266 |
| Segregated Funds - FED | (6,773,657) | | 217,718,872 | 209,748,188 | 1,095,528 | 4,568,928 | | (4,467,430) |
| TOTAL | $ 7,134,034,388 | $ 4,282,030,995 | $ 6,124,973,876 | $ 4,046,651,480 | $ 1,665,799,524 | $ 2,874,810,143 | $ 208,508,610 | $ 8,745,269,502 |
| | $ 7,134,034,388 | $ 10,407,004,871 | | | $ 8,587,261,147 | | | $ 8,745,269,502 |
| | 588,454 | (2,670,364) | | | 4,121,632 | | | (6,203,542) |
| | 81,395,614 | 41,000 | | | (4,000) | | | 81,440,614 |
| | | (462,414,582) | | | | | | (462,414,582) |
| | | | | | | | | 208,508,610 |
| | $ 7,216,018,456 | $ 9,941,960,925 | | | $ 8,591,378,779 | | | $ 8,586,600,602 |

**EXHIBIT B-5**
**CONSERVATION FUND**
**STATEMENT OF OPERATIONS AND CONDITION**

| | 1982-83 | 1981-82 |
|---|---|---|
| Opening Balance (Cash) | $ 45,336,467 | $38,393,958 |
| Revenues | | |
| User Fees (Licenses, Registrations) (Note A) | 32,494,913 | 30,487,545 |
| Forestry Mill Tax (Note B) | 23,611,807 | 22,565,134 |
| Severance Tax | 754,546 | 678,057 |
| Other Receipts (Sales Service) (Note C) | 8,518,476 | 9,796,833 |
| Federal Aids (Note D) | 12,868,396 | 10,601,891 |
| Total Revenues | $ 78,248,138 | $ 74,129,460 |
| Expenditures | | |
| Resource Management | | |
| State Funds | 40,424,666 | 36,231,936 |
| Federal Funds | 5,971,258 | 5,203,276 |
| Enforcement | | |
| State Funds | 7,375,322 | 7,144,461 |
| Federal Funds | 273,419 | 263,079 |
| Local Support | | |
| State Funds | 3,799,774 | 3,504,495 |
| Federal Funds | 1,415,235 | 2,728,671 |
| Administrative Services | | |
| State Funds | 12,567,580 | 11,688,440 |
| Federal Funds | 2,001,782 | 1,939,068 |
| Other Activities | | |
| State Funds | 1,259,981 | (1,516,475) |
| Total Expenditures (Note E) | $ 75,089,017 | $ 67,186,951 |
| FUND BALANCE | $ 48,495,588 | $ 45,336,467 |
| Reserve for Encumbrances & Continuing Balances | $ 3,501,950 | $ 3,382,567 |
| UNRESERVED BALANCE | $ 44,993,638 | $ 41,953,900 |

Footnotes appear at the end of this section.

**EXHIBIT B-6**

**TRANSPORTATION FUND**
**STATEMENT OF OPERATIONS AND CONDITION**

| | 1982-83 | | 1981-82 | |
|---|---|---|---|---|
| | State Funds | Federal, Local & Agency Funds | State Funds | Federal, Local & Agency Funds |
| Opening Balance | $ 139,713,189 | $ (12,221,892) | $ 78,134,022 | $ (9,361,689) |
| Receipts | | | | |
| Motor Fuel Taxes | 286,843,896 | | 285,383,999 | |
| Vehicle Registration | 142,368,631 | | 137,320,470 | (219,476) |
| Drivers License Fees | 14,736,116 | | 12,466,099 | |
| Motor Carrier Fees | 2,575,229 | | 2,184,713 | |
| Other Motor Vehicle Fees | 3,430,826 | | 3,383,493 | |
| Overweight/Oversize Permits | 1,205,184 | | 1,770,914 | |
| Investment Earnings | 10,513,940 | | 8,913,914 | |
| Aeronautical Taxes and Fees | 3,574,518 | | 2,647,490 | |
| Rail Property Taxes | 3,199,027 | | 3,152,075 | |
| Dealers' Licenses | 167,537 | | 160,694 | |
| Transportation Commission Assessments | 494,670 | | 100,721 | |
| Miscellaneous | 2,169,941 | 920,380 | 892,305 | 835,632 |
| Service Center Operations | | 5,747,863 | | 5,838,856 |
| Highway Assistance - Federal | | 138,089,104 | | 119,293,799 |
| Highway Assistance - Local | | 16,456,329 | | 18,559,387 |
| Airport Assistance - Federal | | 3,698,875 | | 1,843,899 |
| Airport Assistance - Local | | 2,227,204 | | 1,038,922 |
| Railroad Assistance - Federal | | 787,456 | | 2,944,714 |
| Railroad Assistance - Local | | 563,263 | | 119,758 |
| Transit Assistance - Federal | | 2,747,240 | | 3,155,948 |
| Transit Assistance - Local | | 1,884,233 | | 1,274,797 |
| Facilities Management and Planning-Federal | | 3,848,337 | | 4,842,390 |
| Hwy. Safety & Enforcement Assist.-Federal | | 831,997 | | 1,617,475 |
| Total Receipts | $ 471,279,515 | $ 177,802,281 | $ 458,376,887 | $ 161,146,101 |
| Inter-Fund Transfers and Adjustments | | | | |
| General Fund Supplement (Note A) | (1,167,000) | | (2,804,200) | |
| Total Available | $ 609,825,704 | $ 165,580,389 | $ 533,706,709 | $ 151,784,412 |
| Disbursements | | | | |
| Local Assistance (Note B) | | | | |
| Highways | $ 147,960,874 | | $ 106,504,902 | |
| Mass Transit | 32,141,023 | | 20,499,494 | |
| Harbors | 38,500 | | | |
| Railroads | 841,772 | | 729,456 | |
| Driver Training | 2,836,391 | | 3,024,479 | |
| Recreational Facilities | 880,030 | | 1,029,845 | |
| Total Local Assistance | $ 184,698,590 | | $ 131,788,176 | |
| Aids to Individuals and Organizations | | | | |
| Railroad Crossings | $ 1,454,067 | | $ 2,078,918 | |
| Elderly and Handicapped | 345,665 | | 313,181 | |
| Total Aids to Individuals and Organizations | $ 1,799,732 | | $ 2,392,099 | |

**EXHIBIT B-6 (continued)**

**TRANSPORTATION FUND**
**STATEMENT OF OPERATIONS AND CONDITION**

| | 1982-83 | | 1981-82 | |
|---|---|---|---|---|
| | State Funds | Federal, Local & Agency Funds | State Funds | Federal, Local & Agency Funds |
| State Operations | | | | |
| Highway Improvements (Note C) | $ 80,622,168 | $ 150,677,003 | $ 49,252,207 | $ 141,774,476 |
| Highway Maintenance | 76,757,138 | 282,749 | 71,992,406 | 251,279 |
| Highway Traffic Operations | 11,058,251 | 3,240 | 9,891,373 | 21,165 |
| Airport Improvements | 1,109,202 | 7,535,942 | 300,165 | 3,610,542 |
| Railroad Continuation and Improvement | 6,864,290 | 1,024,553 | 1,145,213 | 2,384,474 |
| Transit Assistance | | 4,653,507 | | 3,994,544 |
| Traffic Enforcement and Inspection | 21,272,369 | 515,122 | 20,716,422 | 277,496 |
| Highway Safety | 154,783 | 1,014,865 | 32,496 | 1,437,629 |
| Transportation Facilities Management | 12,257,803 | 1,161,025 | 11,667,042 | 1,348,994 |
| General Administration and Planning | 14,781,705 | 2,475,007 | 13,885,213 | 2,743,604 |
| Transportation Commission | 960,376 | | 1,254,828 | |
| Vehicle Registration & Drivers Licensing | 29,580,353 | 135,721 | 27,438,505 | 109,164 |
| Vehicle Inspection and Maintenance | 116,449 | | 5,956 | |
| Debt Repayment and Interest | 22,895,922 | | 21,664,506 | |
| Service Centers | | 6,059,831 | | 5,252,989 |
| Miscellaneous | 61,453 | 434,259 | 66,813 | 799,948 |
| Total State Operations | $ 278,492,262 | $ 175,972,824 | $ 229,313,245 | $ 164,006,304 |
| Transfer to the General Fund (Note D) | $ 2,800,000 | | $ 30,500,000 | |
| Total Disbursements | 467,790,584 | $ 175,972,824 | 393,993,520 | $ 164,006,304 |
| Fund Balance | $ 142,035,120 | $ (10,392,435) | $ 139,713,189 | $ (12,221,892) |
| Reserves For Continuing Appropriation Balances | | | | |
| Local Highway Aids | $ 192,281 | | $ 227,616 | |
| Mass Transit Aids | 2,937,728 | | 4,960,651 | |
| Railroad Continuation | 10,352,737 | | 15,138,857 | |
| Elderly and Handicapped Transit Aids | 582,061 | | 427,370 | |
| Railroad Crossing Repair Aids | 0 | | 2,788 | |
| Highway Improvement | 78,187,749 | | 76,652,739 | |
| Highway Maintenance | 22,562,807 | | 17,019,835 | |
| Highway Traffic Operations | 3,507,281 | | 2,580,907 | |
| Airport Improvements | 3,533,807 | | 2,183,010 | |
| Boating Facilities Aids | 4,500 | | 62,993 | |
| Snowmobile Trail Aids | 826,721 | | 711,918 | |
| Harbor Assistance Aids | 961,500 | | 500,000 | |
| General Operations and Miscellaneous | 2,053,884 | | 1,312,967 | |
| Total Reserves | $ 125,603,056 | | $ 121,781,651 | |
| Unreserved Balance | $ 16,432,064 | | $ 17,931,538 | |

Footnotes appear at the end of this section.

**EXHIBIT B-7**

**UNIVERSITY OF WISCONSIN SYSTEM**
**CURRENT FUNDS RECEIPTS**

| Total Univ. of Wis. System 1981-82 | Total Univ. of Wis. System 1982-83 | % Increase (+) Decrease (−) | | Doctoral Institutions | Other Institutions |
|---|---|---|---|---|---|
| $ 178,249,568 | $ 195,971,545 | + 9.9 | Tuition and Fees | $ 99,845,998 | $ 96,125,547 |
| 11,941,252 | 13,649,480 | +14.3 | Federal Appropriations | 5,072,034 | 8,577,446 |
| 479,177,248 | 508,160,002 | + 6.0 | State Appropriations | 262,354,953 | 245,805,049 |
| 173,291,407 | 167,766,642 | − 3.2 | Federal Government Grants and Contracts | 126,850,239 | 40,916,403 |
| 30,774,914 | 39,850,184 | +29.5 | State, Local, & Private Grants and Contracts | 33,850,822 | 5,999,362 |
| 3,016,845 | 4,101,496 | +36.0 | Endowment Income | 3,828,999 | 272,497 |
| 42,182,458 | 44,555,831 | + 5.6 | Educational and Other Sources | 20,655,689 | 23,900,142 |
| 141,291,414 | 149,314,893 | + 5.7 | Sales & Services of Auxiliary Enterprises | 61,393,320 | 87,921,573 |
| 80,375,654 | 90,196,512 | +12.2 | Sales & Services of Hospitals | 90,196,512 | |
| $1,140,300,760 | $1,213,566,585 | + 6.4 | TOTAL RECEIPTS | $704,048,566 | $509,518,019 |

## Source of Funds Spent: 1982-83

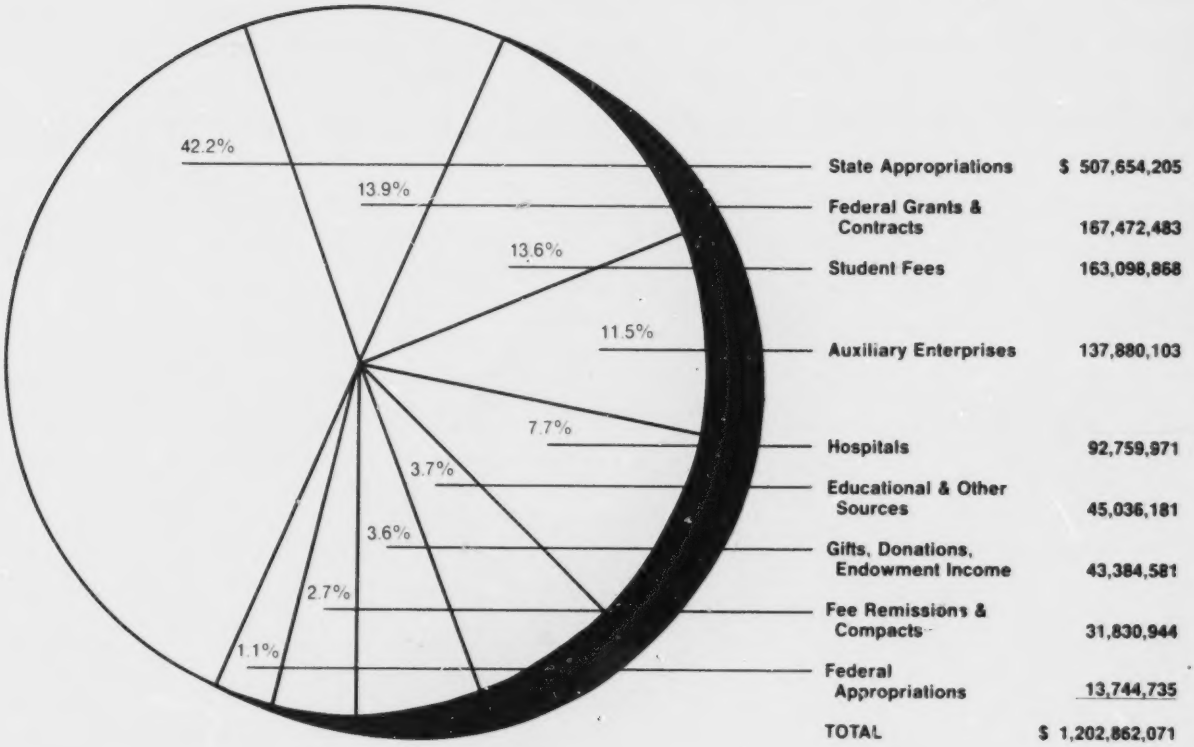


**EXHIBIT B-7**

**UNIVERSITY OF WISCONSIN SYSTEM**
**CURRENT FUNDS DISBURSEMENTS**

| Total Univ. of Wis. System 1981-82 | Total Univ. of Wis. System 1982-83 | % Increase (+) Decrease (−) | | Doctoral Institutions | Other Institutions |
|---|---|---|---|---|---|
| | | | Educational and General | | |
| $ 341,419,171 | $ 363,936,770 | + 6.6 | Instruction | $192,524,972 | $171,411,798 |
| 156,298,398 | 161,983,583 | + 3.6 | Research | 158,762,517 | 3,221,066 |
| 62,487,849 | 70,795,553 | + 13.3 | Public Service | 10,161,655 | 60,633,898 |
| 46,466,852 | 44,335,601 | − 4.6 | Libraries, Learning Resources & Media | 23,282,045 | 21,053,556 |
| 6,694,020 | 7,435,921 | + 11.1 | Farm Operations | 6,534,374 | 901,547 |
| 32,536,511 | 34,599,775 | + 6.3 | Student Services | 12,005,547 | 22,594,228 |
| 54,338,718 | 57,924,139 | + 6.6 | General Operations & Services | 24,962,449 | 32,961,690 |
| 92,784,507 | 99,592,774 | + 7.3 | Operation & Maint. of Plant | 59,188,024 | 40,404,750 |
| 69,033,338 | 72,539,564 | + 5.1 | Scholarships and Fellowships | 31,003,676 | 41,535,888 |
| $ 862,059,364 | $ 913,143,680 | + 5.9 | Total Educational and General | $518,425,259 | $394,718,421 |
| 83,507,302 | 94,210,822 | + 12.8 | Hospitals | 94,210,822 | |
| 115,184,140 | 130,561,185 | + 13.3 | Auxiliary Enterprises | 54,151,076 | 76,410,109 |
| | | | Mandatory Transfers | | |
| 42,215,354 | 47,741,469 | + 13.1 | Debt Serv. on Academic Facil. | 25,678,844 | 22,062,625 |
| 3,811,232 | 3,744,094 | − 1.8 | Debt Serv. on Hospital Facil. | 3,744,094 | |
| 12,500,121 | 13,086,222 | + 4.7 | Debt Serv. on Auxiliary Oper. | 4,356,118 | 8,730,104 |
| 517,010 | 374,599 | − 27.5 | Student Loan Matching | 163,988 | 210,611 |
| $59,043,717 | $64,946,384 | + 10.0 | Total Mandatory Transfers | $33,943,044 | $31,003,340 |
| $1,119,794,523 | $1,202,862,071 | + 7.4 | TOTAL DISBURSEMENTS | $700,730,201 | $502,131,870 |

## How Funds Were Spent: A Functional Breakdown of 1982-83 Expenditures

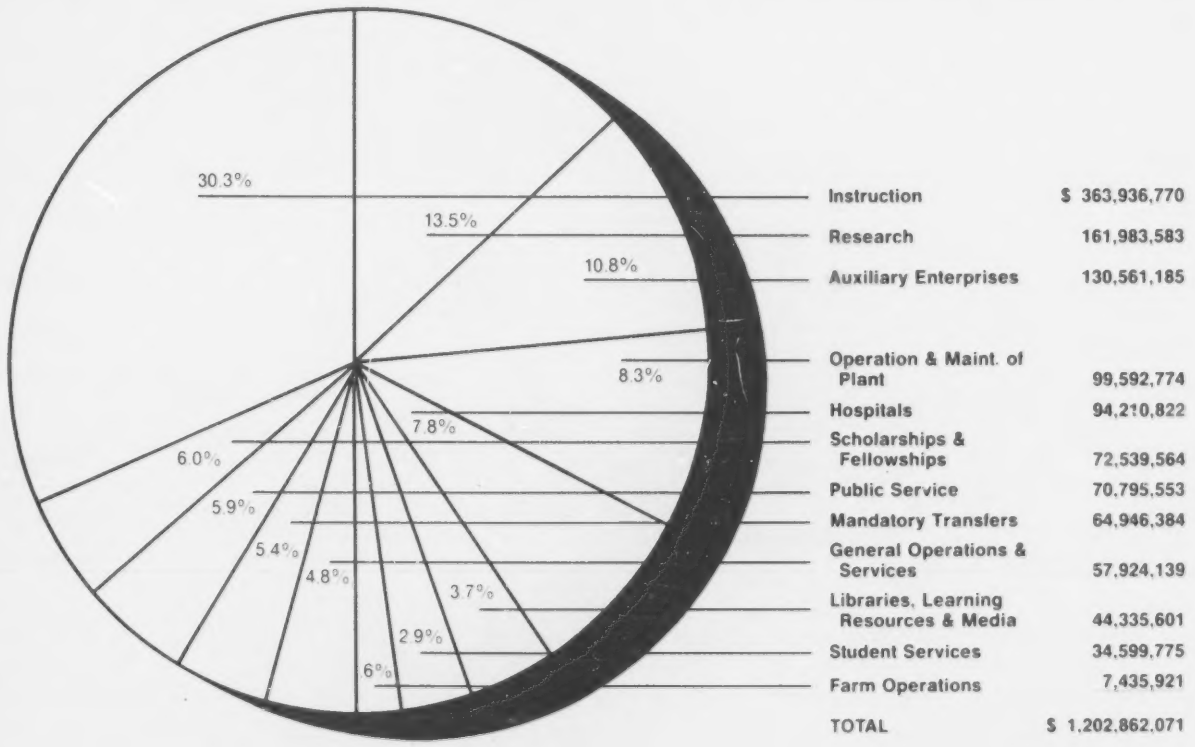


**EXHIBIT B-8**

**STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND**
**Statement of Assets and Liabilities**
**September 30, 1982**

| | September 30, 1982 | | | Sept. 30, 1981 |
|---|---|---|---|---|
| | Reserve Fund | Federal Debt Fund | Combined Totals | Combined Totals |
| ASSETS | | | | |
| Cash: | | | | |
| U.S. Treasury Trust Fund | $ | | $ | $ 117,917,124 |
| U.S. Treasury Reed Act | | | | 1,671,768 |
| In Bank | 591,507 | | 591,507 | 1,019,965 |
| Amounts Receivable From: | | | | |
| Reimbursable Employers | 4,807,058 | | 4,807,058 | 2,383,903 |
| Other States | 5,178,601 | | 5,178,601 | 2,314,204 |
| Employers (Note B) | 40,609,462 | | 40,609,462 | 37,036,414 |
| Claimants (Benefit Overpayments) | 3,503,145 | | 3,503,145 | 693,553 |
| Federal Government (Reed Act Amortization) | | | | 161,036 |
| Buildings Constructed with Reed Act Funds | 856,465 | | 856,465 | 1,024,283 |
| Due From Reserve Fund | | $ 1,515,640 | 1,515,640 | |
| Total Assets | $ 55,546,238 | $ 1,515,640 | $ 57,061,878 | $ 164,222,250 |
| LIABILITIES | | | | |
| Cash Overdrafts in Checking Accounts | $ 12,174,455 | $ | $ 12,174,455 | $ 4,756,029 |
| Benefits Payable to Claimants (Note C) | 22,000,000 | | 22,000,000 | 8,380,000 |
| Amounts Due Employers & Federal Government (Benefit Overpayments) | 1,010,404 | | 1,010,404 | 173,829 |
| Amounts Due Other States | 1,748,581 | | 1,748,581 | 954,963 |
| Advances from Federal Government | 3,634,271 | | 3,634,271 | 3,294,295 |
| Federal Funds Provided Under Reed Act | 856,465 | | 856,465 | 2,857,087 |
| Accrued Interest Payable | | 2,434,147 | 2,434,147 | |
| Due to Federal Debt Fund | 1,515,640 | | 1,515,640 | |
| Loans from Federal Unemployment Trust Fund (Note A) | | 276,015,329 | 276,015,329 | |
| Total Liabilities | $ 42,939,816 | $ 278,449,476 | $ 321,389,292 | $ 20,416,203 |
| Fund Balance | $ 12,606,422 | $ (276,933,836) | $ (264,327,414) | $ 143,806,047 |
| Total Liabilities and Fund Balance | $ 55,546,238 | $ 1,515,640 | $ 57,061,878 | $ 164,222,250 |

The accompanying notes are an integral part of this statement.

**EXHIBIT B-8**

**STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND**
**Statement of Changes in Fund Balance**

| | September 30, 1982 | | | Sept. 30, 1981 |
|---|---|---|---|---|
| | Reserve Fund | Federal Debt Fund | Combined Totals | Combined Totals |
| Additions: Employer Contributions | $ 223,793,111 | | $ 223,793,111 | $ 222,350,873 |
| Benefit Reimbursements | 28,426,988 | | 28,426,988 | 21,839,125 |
| Reimbursement from Federal Government | 53,912,492 | | 53,912,492 | 112,382,273 |
| Interest Earned on Trust Fund Balance | 2,845,949 | | 2,845,949 | 18,461,451 |
| Interest and Penalties from Employers | 1,865,640 | | 1,865,640 | 2,386,065 |
| Forfeitures and Other | 1,291,735 | | 1,291,735 | 828,832 |
| Total Additions | $ 312,135,915 | | $ 312,135,915 | $ 378,248,619 |
| Deductions | | | | |
| Benefits Paid: | | | | |
| Chargeable to Taxable Employers | 580,470,471 | | 580,470,471 | 412,502,091 |
| On behalf of Governmental Units | 24,273,459 | | 24,273,459 | 19,043,400 |
| On behalf of Electing Nonprofit Org. | 4,153,529 | | 4,153,529 | 2,795,725 |
| Under Federal Unemployment Benefit Act | 6,400,000 | | 6,400,000 | 58,876,345 |
| Under Other Federal Programs | 47,474,075 | | 47,474,075 | 37,508,354 |
| For Extended Benefits | 43,499,599 | | 43,499,599 | 23,074,521 |
| Other Benefits | 13,059,808 | | 13,059,808 | 14,472,455 |
| Allowance for Doubtful Collections: | | | | |
| Delinquent Employer Contributions | (422,575) | | (422,575) | 2,167,284 |
| Claimant Benefit Overpayments | (1,505,535) | | (1,505,535) | 1,199,225 |
| Interest on Federal Funds Borrowed | | $ 2,784,147 | 2,784,147 | |
| Other | 82,398 | | 82,398 | 75,137 |
| Total Deductions | $ 717,485,229 | $ 2,784,147 | $ 720,269,376 | $ 571,714,537 |
| Decrease in Fund Balance | 405,349,314 | 2,784,147 | 408,133,461 | 193,465,918 |
| Fund Balance at September 30, 1981 | 143,806,047 | | 143,806,047 | 337,271,965 |
| Interfund Transfers: | | | | |
| Federal Borrowing for Benefits | 276,015,329 | (276,015,329) | | |
| For Payment of Interest | (1,865,640) | 1,865,640 | | |
| Fund Balance at September 30 | $ 12,606,422 | $ (276,933,836) | $ (264,327,414) | $ 143,806,047 |

**EXHIBIT B-9**

**WISCONSIN TEACHERS RETIREMENT STYSTEM**
**Actuarial Balance Sheet**
**December 31, 1982**

**Statement of Assets and Liabilities**

| | | |
|---|---|---|
| Assets and Employer Obligations: | | |
| Net Assets | | |
| Cash, Investments & Receivables | | |
| Less Payables & Suspense Items | | |
| Fixed Division | | |
| Variable Division | | $ 2,413,042,727 |
| | | 608,957,593 |
| | | $ 3,022,000,320 |
| Obligations of Employers | | |
| Unfunded Accrued Liability (Note A) | | $ 257,470,347 |
| Total | | $ 3,279,470,667 |
| Reserves and Surplus | | |
| Reserves | | |
| Unapplied Employe Contributions | | |
| Normal | | $ 1,064,788,647 |
| Additional | | 64,597,757 |
| Total Contributions | | $ 1,129,386,404 |
| Accrued Employer Costs | | |
| Future Retirements & Deaths | | $ 1,456,087,453 |
| Annuities Granted | | |
| Fixed Annuitites | | $ 566,248,159 |
| Variable Annuitites | | 95,444,320 |
| Total Annuities | | $ 661,692,479 |
| Surplus | | |
| Annuities-Fixed | | $ 9,450,375 |
| Annuities-Variable | | 21,007,019 |
| Undistributed Earnings-Fixed | | 838,659 |
| Undistributed Earnings-Variable | | 1,008,278 |
| Total Surplus | | $ 32,304,331 |
| TOTAL | | $ 3,279,470,667 |

**EXHIBIT B-10**

**WISCONSIN RETIREMENT SYSTEM NON-TEACHERS ACTUARIAL BALANCE SHEET**

| Assets and Employer Obligations: | 12/31/81 | 12/31/82 | Increase |
|---|---|---|---|
| Net Assets | | | |
| Cash, Investments & Receivables Less Payables & Suspense Items | | | |
| Fixed Division | $ 2,447,100,628 | $ 2,840,518,713 | $ 393,418,085 |
| Variable Division | 348,056,577 | 431,314,993 | 83,258,416 |
| | $ 2,795,157,205 | $ 3,271,833,706 | $ 476,676,501 |
| Obligations of Employers | | | |
| Unfunded Accrued Liability (Note B) | 291,790,545 | 332,462,783 | 40,672,238 |
| Total Assets | $ 3,086,947,750 | $ 3,604,296,489 | $ 517,348,739 |
| Reserves and Surplus | | | |
| Reserves | | | |
| Unapplied Employe Contributions | | | |
| Normal | $ 871,652,872 | $ 1,028,912,679 | $ 157,259,807 |
| Additional | 4,251,289 | 4,694,185 | 442,896 |
| Total Contributions | $ 875,904,161 | $ 1,033,606,864 | $ 157,702,703 |
| Accrued Employer Costs | | | |
| Future Retirements & Deaths | $ 1,357,029,178 | $ 1,609,331,027 | $ 252,301,849 |
| Annuities | | | |
| Fixed Annuities | $ 726,331,833 | $ 803,123,983 | $ 76,792,150 |
| Variable Annuities | 69,847,833 | 73,822,672 | 3,974,839 |
| Total Annuities | $ 796,179,666 | $ 876,946,655 | $ 80,766,989 |
| Surplus | | | |
| Annuities - Fixed | $ 60,465,416 | $ 68,675,918 | $ 8,210,502 |
| Annuities - Variable | 256,450 | 12,811,216 | 12,554,766 |
| Undistributed Earnings-Fixed | (6,440,465) | 1,779,218 | 8,219,683 |
| Undistributed Gain (Loss)-Variable | 3,553,344 | 1,145,591 | (2,407,753) |
| Total Surplus | $ 57,834,745 | $ 84,411,943 | $ 26,577,198 |
| TOTAL | $ 3,086,947,750 | $ 3,604,296,489 | $ 517,348,739 |

**EXHIBIT B-11**

**STATE BUILDING TRUST FUND**
**RECEIPTS AND DISBURSEMENTS**

| | 1982-83 | 1981-82 |
|---|---|---|
| Opening Balance | $ 18,756,110 | $ 24,383,113 |
| Receipts | | |
| Transfer from General Fund - 20.867-(2)(f) | $ 2,388,800 | $ 2,388,800 |
| Transfer from Agency Appropriations | -0- | (299,335) |
| Investment Income | 1,839,989 | 2,642,170 |
| Federal Aid | 34,080 | 140,616 |
| Gifts and Grants | -0- | 48,000 |
| Miscellaneous | 198,349 | 163,980 |
| Net Transfers to or from Capital Improvement Fund | (2,518,673) | (287,820) |
| Net Receipts | $ 1,942,545 | $ 4,796,411 |
| Total Available | $ 20,698,655 | $ 29,179,524 |
| Disbursements: | | |
| Arts Board | $ 67,706 | $ 4,065 |
| Department of Administration | 211,484 | 416,998 |
| Department of Agricultural Trade & Consumer Protection | 31,472 | 85,504 |
| Educational Communications Board | 156,024 | 101,555 |
| Historical Society | 11,967 | 83,592 |
| Department of Health & Social Services: | | |
| Mental Health Institutions | 316,272 | 611,075 |
| Correctional Institutions | 160,942 | 1,745,671 |
| Department of Industry, Labor & Human Relations | -0- | (5,786) |
| Department of Military Affairs | 461,418 | 286,076 |
| Department of Natural Resources | 22,098 | 304,668 |
| Department of Public Instruction | 39,458 | 66,415 |
| Department of Transportation | -0- | 1,066 |
| University of Wisconsin System | 3,194,276 | 6,538,094 |
| Department of Veterans Affairs | 34,843 | 184,421 |
| State Treasurers Office | 5,559 | |
| Total Disbursements | $ 5,013,519 | $ 10,423,414 |
| Fund Balance at End | $ 15,685,136 | $ 18,756,110 |

**EXHIBIT B-12**

**CAPITAL IMPROVEMENT FUND**
**RECEIPTS AND DISBURSEMENTS**

| | 1982-83 | 1981-82 |
|---|---|---|
| Opening Balance | $ 77,015,405 | $ 75,952,647 |
| Receipts | | |
| General Obligation Proceeds: | | |
| Bond Revenue | 300,000,000 | 125,000,000 |
| Note Revenue | -0- | 35,000,000 |
| Investment Income | 8,091,183 | 6,822,939 |
| Federal Aid | 3,740,543 | 3,526,251 |
| Gifts & Grants | -0- | (9,650) |
| Insurance Reimbursement | 99,110 | -0- |
| Miscellaneous | 50 | 424,533 |
| Final Payment on Loraine Building Purchase | (291,255) | -0- |
| Transfer to Bond Security & Redemption Fund | (760,196) | (260,308) |
| Interfund Transfer from State Agencies | 4,793,843 | 5,421,464 |
| Project Adjustment for Transfer from DNR | 111,393 | -0- |
| Net Transfers to/from State Bldg. Trust Fund | 2,518,673 | 287,820 |
| Net Receipts | $ 318,303,344 | $ 176,213,049 |
| Total Available | $ 395,318,749 | $ 252,165,696 |
| Disbursements | | |
| University of Wisconsin: | | |
| Academic | $ 33,729,635 | $ 48,058,084 |
| Self-Amortizing Facilities | 101,512 | 384,843 |
| Natural Resources: | | |
| Point Source Water Pollution and Sewage Collection Facilities | 90,746,746 | 58,417,486 |
| Recreation Facilities | 9,606,869 | 5,978,439 |
| Transportation: | | |
| Administrative Facilities | 528,178 | 439,751 |
| Highway Projects | 12,580,730 | -0- |
| Harbor Improvements | 1,157,239 | 28,849 |
| Accelerated Highway Improvements | 248 | 1,296,711 |
| Connecting Highway Improvements | -0- | 513,213 |
| Health and Social Services: | | |
| Mental Health Facilities | 13,582,268 | 4,400,313 |
| Correctional Facilities | 3,650,943 | 8,265,387 |
| Building Commission: Housing State Departments and Agencies | 16,826,333 | 3,995,099 |
| Educational Communications Facilities | 33,555 | 22,338 |
| Historical Society, Historic Sites | 293,570 | 194,613 |
| Public Instruction, School for Deaf and Blind | 172,996 | 471,951 |
| Military Affairs, Armories and Military Facilities | 582,203 | 1,544,479 |
| Veterans Affairs: | | |
| Wisconsin Veterans Homes | 5,121,717 | 829,241 |
| Self-Amortizing Mortgage Loans | 41,201,750 | 1,047,702 |
| Agriculture; Self-Amortizing Facilities | 244,605 | 729,464 |
| Bonding Services | 264,530 | 291,562 |
| Principal and Interest Payments on Note | 35,012,418 | 38,240,766 |
| Total Disbursements | $ 265,438,045 | $ 175,150,291 |
| Fund Balance at End | $ 129,880,704 | $ 77,015,405 |

## NOTES TO FINANCIAL SECTION - SUPPLEMENT DATA

**Notes on Conservation Fund - Exhibit B-5**

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement and administrative activities.

**Note A**

One-half of the increase is due to an increase in Fishing and Hunting license sales. The balance is due to Boat and Snowmobile registrations, fiscal year 1982-83 being the first year of the two-year registration cycle.

**Note B**

Increase is due to a 4.5% increase in the state equalized property valuation.

**Note C**

Decrease was primarily due to lower income from investments.

**Note D**

Increase in revenue due to change in methods being utilized in drawing federal revenues.

**Note E**

Expenditures increased as a result of an 8% salary plan, health insurance premiums, lump sum payments for early retirements, and purchase of vehicle replacements because of the moratorium that was imposed during the 1981-82 fiscal year.

**Notes on Transportation Fund - Exhibit B-6**

**Note A**

Chapter 317, Laws of 1981 required budget reductions in selected administrative accounts along with a corresponding cash transfer to the General Fund.

**Note B**

Chapter 20, Laws of 1981 made a budgetary change in several local assistance appropriations. The quarterly aids payments normally due on June 30, 1982 were postponed until July 1982 (Fiscal 1982-83).

**Note C**

During the past few years there has been a major emphasis in the design of highway projects. A large number of these projects reached the construction phase in 1982-83 resulting in a dramatic increase in disbursements.

**Note D**

Chapter 20, Laws of 1981 provided transfers to the General Fund of $30.5 million in Fiscal Year 1981-82 and $2.8 million in Fiscal Year 1982-83.

**Notes on Unemployment Reserve Fund - Exhibit B-8**

The Unemployment Reserve Fund was established by the State of Wisconsin's Unemployment Compensation Law (Chapter 108 of the statutes) to account for contributions received from employers and subsequent benefits paid to employees. The Fund is administered by the Department of Industry, Labor and Human Relations. The costs of administering the Fund are not included in the accompanying financial statements since the federal government provides funds to the State of Wisconsin for such costs out of contributions it receives from employers under the Federal Unemployment Tax Act.

**Note A — Loans from Federal Unemployment Trust Fund**

Beginning in February 1982, the amounts needed to pay benefit claims exceeded the amount of the Fund's Reserve Fund balance. To continue to pay benefit claims, the Fund has been required to borrow from the federal government under Title XII of the Social Security Act. Loans outstanding in this regard totaled $276,015,329 and $594,678,928 on September 30, 1982 and August 30, 1983 respectively. Of the amount outstanding on August 30, 1983, $126,664,000 carries no requirement for the payment of interest and $468,014,927 is interest bearing at the rate of 9%.

In April 1983 changes to the unemployment compensation law were enacted which, through a combination of reductions in total benefit payments and increases in tax revenue, are projected to improve the solvency of the fund. In addition, the legislature has provided for payment of interest on the loans from penalties and interest collected on employer's delinquent payments and through special assessments on employers.

**Note B — Amounts Receivable from Employers**

Contributions receivable from employers at September 30, which are due and payable by October 31, are

recorded based on estimates made from subsequent cash receipts and other available information.

**Note C Benefits Payable to Claimants**

Benefit claims not filed and benefit claims which have been filed by individual claimants but which have not yet been completely processed and paid are recorded as a liability based on known subsequent claim payments and other available information.

**Notes on Employe Pension Funds - Exhibits B-9 and B-10**

Chapter 96, Laws of 1981 merged the State Teacher Retirement System, the Milwaukee Teacher Retirement System and the Wisconsin Retirement Fund. The Department of Employe Trust Funds is currently converting the Teacher records from a fiscal year to a calendar year basis.

The State's pension obligations, that is benefits paid to retired employes, are defined by formulas which establish monthly retirement benefits as a function of annual compensation and years of service. The State of Wisconsin's current contributions to meet these pension obligations are established first by a yearly actuarial determination of the value of the retirement benefits that have accrued to State employes and will have to be paid out in the future. After deducting the fixed contributions of employes, the State then contributes an amount sufficient to meet the remaining value of the obligations. Although the pension obligations are not fully funded at this time, it is intended, by this procedure, to achieve full funding of all State pension obligations over a 37-year period.

**Note A Wisconsin Retirement System - Teachers**

An actuarial balance sheet for Teacher Accounts (excluding teachers in the former Milwaukee Teacher Retirement System) for each of the last two years is provided in Exhibit B-9. As an employer, the state's share of the unfunded accrued liability for Teacher Accounts was $60,033,096 as of December 31, 1982.

**Note B Wisconsin Retirement System - Non-Teachers**

Monthly benefits upon retirement at normal retirement age (65 for general employes, 62 for elected officials and certain other state positions, and 55 for protective occupation participants) are computed on a formula basis (the formula varies by particular class of participation). Some inactive members and a small number of currently active employes may have benefits computed on some other basis when they apply for benefits. Retirement prior to normal retirement age, or selection by the employe of an optional form of annuity other than the normal form, will normally result in an actuarially equivalent monthly amount, usually less than the basic formula benefit. However, Chapter 388, Laws of 1981 allowed state employes who are 62 or older to retire with full benefits. Employes between 60 and 62 were allowed to retire with benefits reduced for actuarial equivalence based on age 62 being the normal retirement age. This early retirement provision terminated on July 1, 1983. The state is required to pay the full cost of this benefit by the fiscal year following the retirement effective date. All benefits are fully vested.

Except for certain protective occupation employes and a few other minor exceptions, employes under the Wisconsin Retirement Fund are also covered by social security.

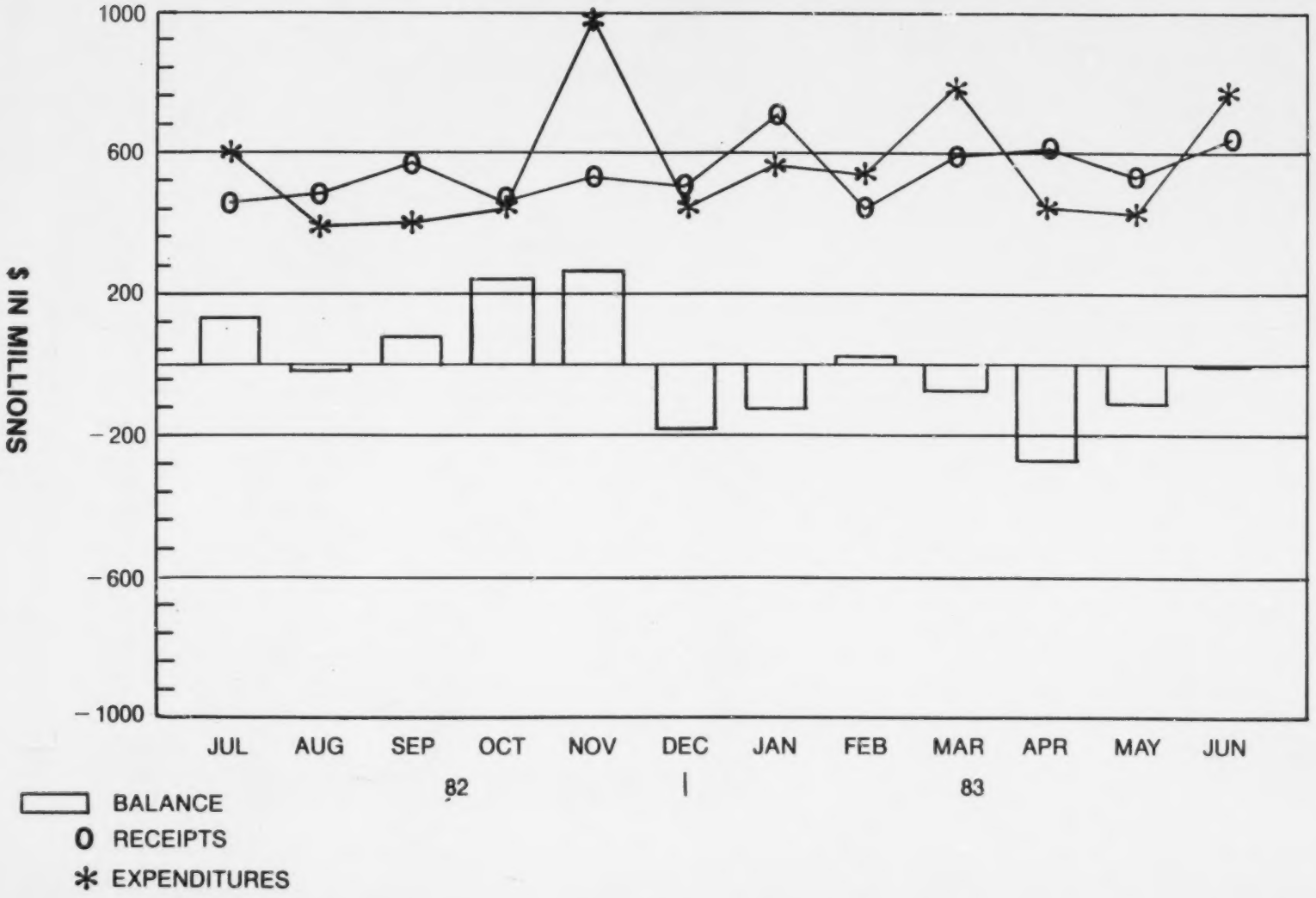
Exhibit B-10 provides a comparative actuarial balance sheet for the most recent reporting periods. As an employer, Wisconsin's share of the unfunded accrued liability of the Wisconsin Retirement Fund stood at $113,552,274 as of December 31, 1982. The increase in this amount from 1981 was a result of benefit improvements enacted in Chapter 96, Laws of 1981.

# Statistical Section

**The triad of manufacturing, agriculture and tourism has helped cushion Wisconsin during the recent period of economic fluctuation which has beset all areas of the country. During the past decade Wisconsin has led the Great Lakes states in per capita income growth.**

EXHIBIT C-1

## GENERAL FUND CASH 1982-83



## EXHIBIT C-1

### GENERAL FUND CASH FLOW

The General Fund experienced a continuing cash flow problem throughout most of the fiscal year. Operating working capital was in a deficit position for 248 days of the year with a low of $-337 million being experienced on April 4th.

Statutory authority exists making it possible to borrow from other state funds to cover temporary shortages in the General Fund. This authority, however, does not extend to available balances of the employes retirement program funds, bond funds, the Veterans Home Loan Mortgage fund and several others. In addition there is a $400 million ceiling on the amount of this inter-fund borrowing (prior to February 19, 1983, the ceiling was $200 million).

There were four general periods during the year when the General Fund was forced to rely on inter-fund borrowing. During two of these periods the balances in other funds were not at a level high enough to allow for the full payment of all claims against the General Fund. During these times it became necessary to delay and prorate some claims until inter-fund borrowing levels were adequate.

The most severe of these periods was initiated November 15, 1982, when a $550 million payment of shared revenues to local governments became due. Although that payment was paid in full by November 19, it became subsequently necessary to delay other types of claims until January 18, 1983, a period of 60 days. Also, on March 7, 1983, it was necessary to delay one-half of a $250 million local assistance payment until March 21.

The four periods during which the General Fund experienced a cash shortfall are as follows:

| | Maximum Inter-fund Borrowing |
|---|---|
| - July 12, 1982 - July 14, 1982 | $ 44.9 million |
| - July 26, 1982 - August 23, 1982 | 69.9 million |
| - November 15, 1982 - June 20, 1983 | 337.6 million |
| - June 28, 1983 - June 30, 1983 | 222.6 million* |

* On June 30, 1983, the General Fund had borrowings from other funds of $211.1 million.

**EXHIBIT C-2**

**STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1982-83**
**(ROUNDED TO NEAREST DOLLAR)**

| COUNTY | ESTIMATED TOTAL POP. 1/1/82 | WIS STATE PROPERTY TAX RELIEF | SHARED REVENUE PAYMENT | TAX RELIEF ON OMITTED STOCKS PROPERTY | PPTR-TAX BASE LOSS SUPPLEMENT | COUNTY TOTAL |
|---|---|---|---|---|---|---|
| Adams | 13,989 | $ 749,803 | $ 943,555 | $ -0- | $ -0- | $ 1,693,358 |
| Ashland | 17,221 | 655,795 | 2,774,331 | -0- | -0- | 3,430,126 |
| Barron | 40,082 | 2,080,160 | 4,228,818 | -0- | 1,921 | 6,310,900 |
| Bayfield | 14,109 | 748,303 | 1,138,499 | -0- | -0- | 1,886,803 |
| Brown | 180,033 | 10,777,595 | 29,257,602 | -0- | -0- | 40,035,198 |
| Buffalo | 14,260 | 725,312 | 1,725,156 | -0- | 6,630 | 2,457,098 |
| Burnett | 12,809 | 727,706 | 911,330 | -0- | 0- | 1,639,036 |
| Calumet | 31,915 | 1,834,797 | 3,941,188 | -0- | 551 | 5,776,536 |
| Chippewa | 53,587 | 2,075,631 | 6,837,553 | -0- | 1,094 | 8,914,278 |
| Clark | 32,976 | 1,586,365 | 3,335,288 | -0- | 2,009 | 4,923,663 |
| Columbia | 43,513 | 2,123,706 | 4,936,150 | 12 | 694 | 7,060,561 |
| Crawford | 16,835 | 817,457 | 1,745,675 | -0- | 1,498 | 2,564,630 |
| Dane | 330,937 | 21,715,974 | 38,252,662 | 1,566 | 2,711 | 59,972,914 |
| Dodge | 76,686 | 4,205,105 | 8,255,746 | -0- | 6,412 | 12,467,263 |
| Door | 25,525 | 1,632,882 | 2,000,786 | -0- | -0- | 3,633,668 |
| Douglas | 44,913 | 2,017,388 | 7,252,950 | -0- | -0- | 9,270,338 |
| Dunn | 35,430 | 1,756,278 | 4,140,347 | -0- | -0- | 5,896,626 |
| Eau Claire | 81,987 | 4,036,633 | 12,083,972 | -0- | 817 | 16,121,421 |
| Florence | 4,210 | 216,022 | 262,844 | -0- | -0- | 479,766 |
| Fond du Lac | 89,603 | 4,715,786 | 11,579,049 | -0- | 1,118 | 16,295,952 |
| Forest | 9,377 | 287,039 | 673,079 | -0- | -0- | 960,118 |
| Grant | 52,157 | 2,728,705 | 5,444,637 | -0- | 17,116 | 8,190,458 |
| Green | 30,212 | 2,084,359 | 2,627,111 | -0- | 7,828 | 4,719,298 |
| Green Lake | 18,941 | 1,039,237 | 1,690,256 | -0- | 294 | 2,729,786 |
| Iowa | 20,273 | 1,576,202 | 1,969,636 | -0- | 8,969 | 3,554,807 |
| Iron | 6,623 | 422,487 | 724,453 | -0- | -0- | 1,146,940 |
| Jackson | 16,881 | 826,330 | 1,640,967 | -0- | 3,135 | 2,470,432 |
| Jefferson | 66,541 | 3,773,060 | 7,268,341 | -0- | 121 | 11,041,522 |
| Juneau | 21,634 | 1,062,520 | 2,266,189 | -0- | 705 | 3,329,414 |
| Kenosha | 122,128 | 6,512,312 | 17,437,481 | 52 | -0- | 23,949,845 |
| Kewaunee | 20,257 | 951,445 | 2,883,366 | -0- | -0- | 3,834,810 |
| LaCrosse | 93,582 | 4,069,022 | 10,652,138 | -0- | 574 | 14,721,734 |
| LaFayette | 17,894 | 1,218,525 | 1,439,814 | -0- | 10,478 | 2,668,817 |
| Langlade | 20,615 | 928,209 | 2,472,960 | -0- | 159 | 3,401,327 |
| Lincoln | 26,396 | 1,343,569 | 3,472,124 | -0- | -0- | 4,815,693 |
| Manitowoc | 83,304 | 4,015,418 | 13,939,243 | -0- | -0- | 17,954,662 |
| Marathon | 111,013 | 6,025,512 | 11,969,620 | -0- | 7,054 | 18,002,186 |
| Marinette | 40,071 | 2,145,938 | 4,574,884 | -0- | -0- | 6,720,821 |
| Marquette | 12,123 | 422,721 | 871,923 | -0- | 55 | 1,294,700 |
| Menominee | 3,274 | 82,211 | 365,454 | -0- | -0- | 447,664 |
| Milwaukee | 960,659 | 67,185,411 | 193,396,737 | 8,236 | 166,981 | 260,757,365 |
| Monroe | 35,822 | 1,302,065 | 4,171,859 | -0- | 499 | 5,474,423 |
| Oconto | 29,322 | 1,491,566 | 2,788,996 | -0- | 312 | 4,280,874 |
| Oneida | 32,039 | 1,667,857 | 2,493,643 | -0- | 283 | 4,161,783 |
| Outagamie | 131,304 | 6,258,781 | 19,667,678 | -0- | -0- | 25,926,460 |
| Ozaukee | 67,202 | 5,068,377 | 4,801,908 | -0- | -0- | 9,870,285 |
| Pepin | 7,637 | 444,943 | 766,702 | -0- | 59 | 1,211,703 |
| Pierce | 31,710 | 1,599,313 | 3,209,829 | -0- | 1,889 | 4,811,032 |
| Polk | 33,672 | 1,961,491 | 3,067,904 | -0- | 643 | 5,030,038 |
| Portage | 59,441 | 2,637,445 | 6,353,079 | -0- | -0- | 8,990,524 |
| Price | 15,919 | 733,314 | 1,585,215 | -0- | -0- | 2,318,528 |
| Racine | 172,246 | 9,732,153 | 26,203,305 | -0- | 10,697 | 35,946,154 |
| Richland | 17,798 | 1,007,955 | 1,746,882 | -0- | 1,051 | 2,755,888 |
| Rock | 138,504 | 6,676,481 | 18,943,135 | -0- | 200 | 25,619,816 |
| Rusk | 15,647 | 754,634 | 1,627,798 | -0- | 353 | 2,382,785 |
| St. Croix | 44,594 | 2,754,928 | 4,157,340 | -0- | 1,586 | 6,913,854 |
| Sauk | 44,791 | 2,486,095 | 4,531,637 | -0- | 9,446 | 7,027,178 |

**EXHIBIT C-2**

**STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1982-83**
**(ROUNDED TO NEAREST DOLLAR)**

| COUNTY | ESTIMATED TOTAL POP. 1/1/82 | WIS STATE PROPERTY TAX RELIEF | SHARED REVENUE PAYMENT | TAX RELIEF ON OMITTED STOCKS PROPERTY | PPTR-TAX BASE LOSS SUPPLEMENT | COUNTY TOTAL |
|---|---|---|---|---|---|---|
| Sawyer | 13,457 | $ 869,204 | $ 811,165 | $ -0- | $ -0- | $ 1,680,369 |
| Shawano | 36,409 | 1,708,598 | 3,285,854 | -0- | 549 | 4,995,001 |
| Sheboygan | 101,608 | 5,787,120 | 15,222,955 | -0- | 56,942 | 21,067,017 |
| Taylor | 19,402 | 821,600 | 1,682,665 | -0- | -0- | 2,504,265 |
| Trempealeau | 26,455 | 1,277,158 | 2,927,557 | -0- | 1,299 | 4,206,014 |
| Vernon | 25,968 | 1,395,590 | 2,642,140 | -0- | 8,175 | 4,045,906 |
| Vilas | 16,847 | 1,166,276 | 696,951 | -0- | 4,409 | 1,867,636 |
| Walworth | 72,209 | 5,173,742 | 6,112,752 | -0- | 214 | 11,286,708 |
| Washburn | 13,223 | 735,141 | 1,086,531 | -0- | -0- | 1,821,672 |
| Washington | 85,550 | 5,373,039 | 7,641,019 | -0- | -0- | 13,014,058 |
| Waukesha | 283,356 | 19,330,723 | 20,963,140 | 291 | 17,726 | 40,311,880 |
| Waupaca | 44,166 | 2,062,004 | 4,616,392 | -0- | 171 | 6,678,566 |
| Waushara | 18,919 | 1,120,323 | 1,440,718 | -0- | -0- | 2,561,041 |
| Winnebago | 132,811 | 6,508,499 | 21,029,233 | -0- | 551 | 27,538,283 |
| Wood | 73,676 | 3,651,437 | 10,372,177 | -0- | 399 | 14,024,013 |
| Subtotal | | $ 277,457,681 | $ 640,032,073 | $ 10,157 | $ 366,373 | $ 917,866,284 |
| Adjustments - See Footnote (a) | | | (194,816) | | | (194,816) |
| Adjustments - See Footnote (b) | | | 94,046 | | | 94,046 |
| Total Apportionments | | $ 277,457,681 | $ 639,931,303 | $ 10,157 | $ 366,373 | $ 917,765,514 |
| Farm Property Tax Credit | | | | | | 17,853,398 |
| Homestead Tax Credit | | | | | | 83,750,174 |
| GRAND TOTAL | | | | | | $ 1,019,369,086 |

(a) Local share of revenue credited to 1981-82; paid in 1982-83 and included in detail by county.

(b) Local share of revenue credited to 1982-83; not paid to localities until 1983-84 and not included in detail by county.

**EXHIBIT C-3**

**STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| COMMERCE | | | | |
| DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION | | | | |
| Preliminary Mapping; Agricultural Land Preservation | $ 106,158 | $ 166,865 | | |
| TOTAL - Department of Agriculture, Trade & Consumer Protection | 106,158 | 166,865 | | |
| DEPARTMENT OF DEVELOPMENT | | | | |
| Planning Aids | 197,507 | 303,774 | | |
| Federal Aid-Local Assistance | | | $ 612,935 | $ 170,326 |
| Preliminary Mapping Agricultural Land Preservation | 141,719 | 166,779 | | |
| TOTAL - Department of Development | $ 339,226 | $ 470,553 | $ 612,935 | $ 170,326 |
| TOTAL - COMMERCE | $ 445,384 | $ 637,418 | $ 612,935 | $ 170,326 |
| EDUCATION | | | | |
| DEPARTMENT OF PUBLIC INSTRUCTION | | | | |
| Bilingual Bicultural Educational Aids | $ 2,285,731 | $ 1,395,384 | | |
| Aids for Handicapped Education | 122,788,475 | 116,468,700 | | |
| General Aid-Federal Revenue Sharing | 1,185,226 | | | |
| General Equalization Aids | 967,980,655 | 628,126,639 | | |
| Special Adjustment Aids | 1,567,600 | 627,024 | | |
| Tuition Payments | 2,009,752 | 1,739,777 | | |
| Aid-Cooperative Education Service Agencies | 928,755 | 935,686 | | |
| Aid-Agency School Committees | 98,060 | 100,562 | | |
| Aid-School Lunch & Elderly Nutrition | 3,844,849 | 3,798,614 | | |
| Aids for Pupil Transportation | 16,091,989 | 16,666,818 | | |
| Supplemental State Aid | 5,506,641 | 3,534,699 | | |
| Tax Base Loss Reimbursement | 1,780,573 | 2,671,126 | | |
| Federal Aids-Local Aid | | | $ 104,835,075 | $ 98,466,661 |
| Driver Education-Local Assistance | 2,660,007 | 2,818,179 | | |
| Public Library System Planning Grants | | 375 | | |
| Aid to Public Library Systems | 5,572,769 | 5,001,200 | | |
| Federal Funds-Program Operations | | | 611,761 | 586,664 |
| Federal Funds-Local Aids | | | 518,507 | 824,885 |
| School Library Aids | 6,059,536 | 4,988,745 | | |
| Aids for Handicapped Education | 660,317 | 898,222 | | |
| Aids for School Lunches | 528,469 | 503,531 | | |
| Aids for Pupil Transportation | 2,068,031 | 2,097,189 | | |
| TOTAL - Department of Public Instruction | $ 1,143,617,436 | $ 792,372,470 | $ 105,965,343 | $ 99,878,210 |
| BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION | | | | |
| Displaced Homemakers - Organizations | $ 132,613 | $ 79,463 | | |
| State Aid Voc., Tech. & Adult Education | 65,262,100 | 59,201,000 | | |
| Displaced Homemakers Program | 232,107 | 104,518 | | |
| Internal Agency Project-Local Assistance | 494,843 | 645,776 | | |
| Federal Aid-Local Assistance-Administration Basic, Education | | | 1,607,825 | 1,836,412 |
| Federal Aid-Local Assistance-Vocational Education Activities | | | 6,070,220 | 8,233,609 |
| Federal Aid-Local Assistance-UGLRC | | | | 90,648 |

**EXHIBIT C-3**

**STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| Federal Aid-Local Assistance-CETA | | | 887,560 | 868,336 |
| Driver Education-Local Assistance | 176,385 | 206,300 | | |
| TOTAL - Board of Vocational, Technical & Adult Education | $ 66,298,048 | $ 60,237,058 | $ 8,565,606 | $ 11,029,005 |
| TOTAL - EDUCATION | $ 1,209,915,484 | $ 852,609,527 | $ 114,530,949 | $ 110,907,215 |
| ENVIRONMENTAL RESOURCES | | | | |
| DEPARTMENT OF NATURAL RESOURCES | | | | |
| Resource Aids-Inland Lake Renewal | $ 351,455 | $ 850,161 | | |
| Point Source Aids for Septic Tanks | 2,664,169 | 2,540,019 | | |
| Resource Aids-Local Park & Public Access to Waters | 325,669 | 778,447 | | |
| Point Source Aid-Pollution Abatement | 393,344 | 2,629,467 | | |
| Recreation Aids-Boat Facilities | 224,351 | 149,992 | | |
| Recreation Aids-Fish, Wildlife & Forestry | 55,470 | 110,218 | | |
| Environmental Aids-Non-Point Source Pollution Grants | 74,163 | | | |
| Environmental Aids-Prior to Bonding & Small Projects | 56,355 | 53,645 | | |
| Environmental Aids-Non-Point Source Pollution | 1,020,231 | 1,097,374 | | |
| Enforcement Aids-Flood Plain Mapping | 225,018 | 134,051 | | |
| Point Source Aids-Principal Repayment & Interest | 31,612,532 | 21,954,435 | | |
| Aids in Lieu of Taxes | 444,689 | 447,419 | | |
| Environmental Plan Aids-Local Water Quality | 173,138 | 114,406 | | |
| Environmental Plan Aids-Solid Waste Management | 106,348 | 293,028 | | |
| Environmental Aids-Municipal Wastewater | 141,268 | 961,339 | | |
| Environmental Aids-Water Systems | | 2,771 | | |
| Resource Aids-Conservation Zone Grant Program | 15,588 | 20,673 | | |
| Environmental Aids-Onland Dredge Disposal | 67,185 | 57,142 | | |
| Environmental Aids-Non-Point Source | 214,216 | 278,488 | | |
| Debt Service-Recreational Boating Bonds | 179,900 | 61,545 | | |
| Resource Aids-County Forest & Cropland Aids | | | $ 512,581 | $ 498,722 |
| Environmental Aids-Federal Funds | | | 666,415 | |
| Resource Aids-Inland Lake Renewal-Federal Funds | | | 439,718 | 713,143 |
| Recreational Aids-Fish and Wildlife Forest Aid | 97,490 | 5,771 | | |
| Resource Aids-County Forest & Forest Crop | 1,457,411 | 1,444,810 | | |
| County Conservation Aids | 161,006 | 101,807 | | |
| Enforcement Aids-Boating | 300,000 | 300,000 | | |
| Recreation Aids-Boat Facilities Aids | 56,403 | 413,007 | | |
| Recreation Aids-Snowmobile County Trail Areas | 462,344 | 387,636 | | |
| Enforcement Aids-Snowmobiling | 90,708 | 62,447 | | |
| Recreation Aids-Motorcycle | 16,236 | 46,066 | | |
| Aids in Lieu of Taxes | 581,318 | 557,850 | | |
| Resource Aids-Local Park/Forest Road | 241,616 | 51,627 | | |
| Recreation Aids-Lawcon-Federal Funds | | | 1,238,851 | 2,151,548 |
| Enforcement Aids-Federal Funds | | | 853 | 4,259 |
| Snowmobile Trail Areas-Motor Fuel Tax | 823,628 | 616,838 | | |
| TOTAL - Department of Natural Resources | $ 42,633,247 | $ 36,522,479 | $ 2,858,419 | $ 3,367,672 |
| DEPARTMENT OF TRANSPORTATION | | | | |
| Transportation Aids-State Funds | $ 124,281,496 | $ 88,397,473 | | |

**EXHIBIT C-3**

**STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| Transportation Aids-Hold Harmless-State Funds | 7,858,791 | 5,164,702 | | |
| Connecting Highways-State Funds | 7,020,800 | 4,932,600 | | |
| Flood Damage Aids-State Funds | 374,160 | 1,343,842 | | |
| Swing & Lift Bridges-State Funds | 1,555,800 | | | |
| Transit Aids-State Funds | 27,643,337 | 17,729,095 | | |
| Elderly & Handicapped County Aids-State Funds | 3,100,839 | 2,696,965 | | |
| Transit Aids-Supplemental-State Funds | 6,628,211 | 6,614,657 | | |
| Transit Aids-Local Funds | 1,736,378 | 1,248,126 | | |
| Mass Transit Capital Expenditures-State Funds | 1,396,847 | 73,434 | | |
| Transit Aids-Federal Funds | | | 2,314,359 | 2,206,279 |
| Highway Safety-Local Assistance-Federal Funds | | | 1,014,865 | 1,437,629 |
| TOTAL - Department of Transportation | $ 181,596,659 | $ 128,200,895 | $ 3,329,224 | $ 3,643,908 |
| TOTAL - ENVIRONMENTAL RESOURCES | $ 224,229,906 | $ 164,723,373 | $ 6,187,643 | $ 7,011,579 |
| HUMAN RELATIONS AND RESOURCES | | | | |
| DEPARTMENT OF HEALTH & SOCIAL SERVICES | | | | |
| Home Health Care | | $ 8,812 | | |
| Community Mental Health Services-1st 6 Months | $ 84,885,387 | 52,836,875 | | |
| Community Mental Health Services-2nd 6 Months | 56,970,065 | 56,774,367 | | |
| Reimbursement to Local Units of Government | 238,157 | 127,453 | | |
| State Aid Int County Construction Loans | 100,367 | 296,899 | | |
| Comm Youth & Family Aids | 4,928,499 | 3,814,164 | | |
| County Social Services-1st 6 Months | (4,880) | 29,308,030 | | |
| County Social Services-2nd 6 Months | 24,278,096 | 23,753,730 | | |
| Aids for Shelter Care | | 266,199 | | |
| Collection Remittances-Local Units Government | 246,328 | 203,464 | | |
| Community Youth & Family Aids | 6,988,803 | 13,006,903 | | |
| Federal Aid-Social & Mental Health Services | | | $ 9,803,458 | $ 19,308,009 |
| Federal Aid-Community Youth & Family Aids | | | 2,149,200 | 1,849,200 |
| Community Youth & Family Aid-2nd 6 Months | 9,615,994 | 4,431,230 | | |
| Services for Drivers Local Assistance | 1,904,115 | | | |
| Federal Aid-Social Service Block Grant | | | 48,717,994 | 38,326,500 |
| Reimbursement Claims of Counties | 94,205 | 67,161 | | |
| Weatherization-Aids to Local Communities | | 206 | | |
| Income Maintenance Administration | 15,602,200 | 14,743,200 | | |
| Emergency Assistance Program | 33,384 | 75,888 | | |
| TOTAL - Department of Health & Social Services | $ 205,880,715 | $ 199,714,581 | $ 60,670,652 | $ 59,483,709 |
| DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS | | | | |
| Aids-County Private Sewage Systems | $ 240,460 | $ 229,980 | | |
| Fire Dues Distribution | 4,251,790 | 4,085,671 | | |
| Federal CETA Title III-Summer Youth Program | | | $ 3'1,629,634 | $ 2,170,233 |
| Federal CETA Title I-Local Assistance | | | 12,299,197 | 7,596 |
| Federal CETA Title II-Local Assistance | | | 2,415,876 | 10,682,057 |
| Federal CETA Title III-Local Assistance | | | | 19,538 |
| Federal CETA-4% Local Assistance | | | 6,119,641 | 6,097,478 |
| Federal CETA Title VI-Local Assistance | | | 1,236 | 82,480 |

**EXHIBIT C-3**

**STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| Federal CETA Title III-Youth Employ. Training Program | | | 587,680 | 1,827,964 |
| Federal Aid-Comp Employment & Training Act | | | 1,126,558 | 1,497,502 |
| TOTAL - Dept. of Industry, Labor & Human Relations | $ 4,492,250 | $ 4,315,651 | $ 24,179,823 | $ 22,384,847 |
| DEPARTMENT OF JUSTICE | | | | |
| Aid to Counties for Law Enforcement | $ 7,500 | $ 17,500 | | |
| Law Enforcement Training Fund-Local Assistance | 1,842,350 | 2,015,899 | | |
| Federal Aid-Flood Control | | | $ 23,967 | $ 20,232 |
| Reimbursement for Victim & Witness Services | 645,970 | 432,271 | | |
| TOTAL - Department of Justice | $ 2,505,820 | $ 2,465,671 | $ 23,967 | $ 20,232 |
| DEPARTMENT OF VETERANS AFFAIRS | | | | |
| County Grants | $ 192,000 | $ 141,000 | | |
| TOTAL - Department of Veterans Affairs | $ 192,000 | $ 141,000 | | |
| TOTAL - HUMAN RELATIONS AND RESOURCES | $ 213,070,786 | $ 206,636,902 | $ 84,874,441 | $ 81,888,788 |
| GENERAL EXECUTIVE FUNCTIONS | | | | |
| DEPARTMENT OF ADMINISTRATION | | | | |
| Disaster Recovery Aids-Local | | $ 400,000 | | |
| Federal Aid-Local Assistance | | | $ 1,194,845 | $ 885,644 |
| TOTAL - Department of Administration | | $ 400,000 | $ 1,194,845 | $ 885,644 |
| ELECTIONS BOARD | | | | |
| Recount Fees | $ 652 | $ 138 | | |
| TOTAL - Elections Board | $ 652 | $ 138 | | |
| DEPARTMENT OF EMPLOYMENT RELATIONS | | | | |
| Intergovernmental Personnel Act Local Units | | | $ 24,727 | $ 111,923 |
| TOTAL - Department of Employment Relations | | | $ 24,727 | $ 111,923 |
| EXECUTIVE PROGRAMS; COUNCIL ON CRIMINAL JUSTICE | | | | |
| Plan & Adm Match-Local Assistance | $ 40,484 | $ 11,401 | | |
| Criminal Justice Improvement Project-Local Assistance | | 6,107 | | |
| Federal Aid-Plan & Adm-Local Assistance | | | 257,023 | 64,876 |
| Federal Aid-Criminal Justice Project-Local Assistance | | | 904,772 | 2,300,895 |
| TOTAL - Executive Programs; Council on Criminal Justice | $ 40,484 | $ 17,508 | $ 1,161,796 | $ 2,365,771 |
| PUBLIC DEFENDER BOARD | | | | |
| Indigency Determinations | $ 19,989 | $ 20,000 | | |
| TOTAL - Public Defender Board | $ 19,989 | $ 20,000 | | |
| DEPARTMENT OF REVENUE | | | | |
| Investment & Local Impact Fund | $ 614,520 | $ 267,864 | | |
| TOTAL - Department of Revenue | $ 614,520 | $ 267,864 | | |
| TOTAL - GENERAL EXECUTIVE FUNCTIONS | $ 675,645 | $ 705,510 | $ 2,381,368 | $ 3,363,338 |
| JUDICIAL | | | | |
| CIRCUIT COURTS | | | | |
| General Program Operations | $ 35,295 | $ 38,125 | | |
| TOTAL - Circuit Courts | $ 35,295 | $ 38,125 | | |

**EXHIBIT C-3**

**STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| TOTAL - JUDICIAL | $ 35,295 | $ 38,125 | | |
| GENERAL APPROPRIATIONS | | | | |
| SHARED TAXES, REVENUE AND TAX RELIEF | | | | |
| Municipal & County Guarantee Supplement | | $ 12,996,806 | | |
| Shared Revenue | $ 638,100,770 | 512,328,714 | | |
| Minimum Guarantee | 1,931,303 | | | |
| Correlation of Shared Revenue Payments | | 1 | | |
| Wisconsin Tax Credit | 242,457,681 | 232,536,754 | | |
| Sales Tax Credit | 35,000,000 | | | |
| Omitted Personal Property | 10,157 | 21,537 | | |
| Personal Property Supplement-Municipalities | 366,373 | 549,560 | | |
| TOTAL - Shared Taxes, Revenue & Tax Relief | $ 917,866,285 | $ 758,433,371 | | |
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Soil & Water Conservation District Aids | | $ 474,029 | | |
| Interest on Prorate Local Govt Payments | $ 597,168 | 64,357 | | |
| Payments for Municipal Services | 7,988,213 | 6,900,465 | | |
| County Assessment Aid | 591,943 | 587,346 | | |
| Terminal Tax Distribution | 841,772 | 729,456 | | |
| TOTAL - Miscellaneous Appropriations | $ 10,019,096 | $ 8,755,653 | | |
| TOTAL - GENERAL APPROPRIATIONS | $ 927,885,381 | $ 767,189,025 | | |
| NATURAL RESOURCES | | | | |
| Environmental Aids-Point Source Aids | $ 89,494,252 | $ 57,412,452 | | |
| Recreation Aids-Boating Facilities | 470,676 | 729,324 | | |
| TOTAL - GENERAL APPROPRIATIONS | $ 89,964,928 | $ 58,141,776 | | |
| GRAND TOTAL | $ 2,666,222,308 | $ 2,050,681,656 | $ 208,587,336 | $ 203,341,246 |

**EXHIBIT C-4**

**STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| COMMERCE | | | | |
| DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION | | | | |
| Animal Disease Indemnities | $ 45,664 | $ 237,139 | | |
| Aid Wisconsin Livestock Breeders Association | 28,000 | 28,000 | | |
| Aids County & District Fairs | 368,479 | 368,482 | | |
| Aids to World Dairy Expo, Inc. | 50,000 | 50,000 | | |
| Soil & Water Conservation Project Aids | 448,582 | | | |
| TOTAL - Department of Agriculture, Trade & Consumer Protection | $ 940,725 | $ 683,621 | | |
| DEPARTMENT OF DEVELOPMENT | | | | |
| Federal Aid-Individuals & Organizations | | | $ 35,565 | $ 25,321 |
| Housing Development Fund | $ 120,900 | $ 156,772 | | |
| Housing Loans-Aids to Organizations | 51,400 | 31,200 | | |
| Federal Aid-Individuals & Organizations | | | 530,394 | 519,464 |
| TOTAL - Department of Development | $ 172,300 | $ 187,972 | $ 565,959 | $ 544,785 |
| TOTAL - COMMERCE | $ 1,113,025 | $ 871,593 | $ 565,959 | $ 544,785 |
| EDUCATION | | | | |
| ARTS BOARD | | | | |
| State Aids for the Arts | $ 565,394 | $ 560,930 | | |
| Federal Grants-Aids to Individuals & Organizations | | | $ 287,469 | $ 312,967 |
| TOTAL - Arts Board | $ 565,394 | $ 560,930 | $ 287,469 | $ 312,967 |
| HIGHER EDUCATIONAL AIDS BOARD | | | | |
| Tuition Grants | $ 10,761,472 | $ 9,962,377 | | |
| Loan Forgiveness-Critical Manpower | 51,744 | 415,938 | | |
| Dental Education Contract | 1,773,862 | 1,810,836 | | |
| Indian Student Assistance | 875,865 | 892,352 | | |
| Wisconsin Higher Education Grants | | 4,904,400 | | |
| Federal Aid to Individuals & Organizations | | | $ 1,501,510 | $ 1,598,271 |
| Federal Aids, Grants | | | 8,985,873 | 3,388,971 |
| Student Loan Interest | | 169,480 | | |
| Federal Interest Payments | | | 17,498 | 72,130 |
| TOTAL - Higher Educational Aids Board | $ 13,462,943 | $ 18,155,383 | $ 10,504,880 | $ 5,059,372 |
| HISTORICAL SOCIETY | | | | |
| Federal Funds-Aids to Individuals & Organizations | | | $ 182,460 | $ 180,755 |
| TOTAL - Historical Society | | | $ 182,460 | $ 180,755 |
| MEDICAL COLLEGE OF WISCONSIN | | | | |
| General Program Operations | $ 4,751,400 | $ 4,880,300 | | |
| Family Practice & Medicine | 988,900 | 986,300 | | |
| TOTAL - Medical College of Wisconsin | $ 5,740,300 | $ 5,866,600 | | |
| DEPARTMENT OF PUBLIC INSTRUCTION | | | | |
| Aid-Handicapped Individuals | $ 51,726 | $ 47,754 | | |
| Aids to Organizations | 75,000 | 75,000 | | |

## EXHIBIT C-4

## STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| Gifts, Grants & Trust Funds-Aids | 35 | 5,972 | | |
| Federal Aid-Individuals & Organizations | | | 8,943,230 | 8,695,708 |
| Alternative Schools, Amer. Indian Language & Cultural Educ. | $ 51,480 | $ 50,928 | | |
| TOTAL - Department of Public Instruction | $ 178,241 | $ 179,655 | $ 8,943,230 | $ 8,695,708 |
| UNIVERSITY OF WISCONSIN | | | | |
| Student Aid | $ 2,865,297 | $ 3,053,560 | | |
| Gifts-Student Loans | 1,267,882 | 908,691 | | |
| Federal Aid-Work Study | | | $ 7,950,632 | $ 7,344,133 |
| Federal Aid-Education Opportunity Grant | | | 7,801,860 | 7,936,816 |
| Federal Aid-Student Loans | | | 15,285,408 | 11,931,761 |
| Pell Grants | | | 27,261,829 | 26,110,496 |
| TOTAL - University of Wisconsin | $ 4,133,179 | $ 3,962,251 | $ 58,299,730 | $ 53,323,207 |
| BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION | | | | |
| Gifts & Grants-Aids to Individuals | $ 17,125 | $ 20,625 | | |
| Federal Aid-Aids to Individuals & Organizations-CETA | | | $ 824,903 | $ 691,001 |
| TOTAL - Board of Vocational, Technical & Adult Education | $ 17,125 | $ 20,625 | $ 824,903 | $ 691,001 |
| TOTAL - EDUCATION | $ 24,097,182 | $ 28,745,444 | $ 79,042,672 | $ 68,263,011 |
| ENVIRONMENTAL RESOURCES | | | | |
| DEPARTMENT OF NATURAL RESOURCES | | | | |
| Resource Aids-Canadian Agency Migratory Waterfowl | $ 104,077 | $ 116,228 | | |
| TOTAL - Department of Natural Resources | $ 104,077 | $ 116,228 | | |
| DEPARTMENT OF TRANSPORTATION | | | | |
| Elderly & Handicapped Aids-State Funds | $ 345,665 | $ 313,181 | | |
| Elderly & Handicapped Aids-Local Funds | 181,377 | 53,152 | | |
| Elderly & Handicapped Aids-Federal Funds | | | $ 421,394 | $ 486,988 |
| Railroad Crossing Protect Aid-State Funds | 1,351,800 | 1,848,163 | | |
| Railroad Crossing Repairs-State Funds | 102,267 | 230,756 | | |
| TOTAL - Department of Transportation | 1,981,109 | 2,445,251 | 421,394 | 486,988 |
| TOTAL - ENVIRONMENTAL RESOURCES | $ 2,085,186 | $ 2,561,479 | $ 421,394 | $ 486,988 |
| HUMAN RELATIONS AND RESOURCES | | | | |
| DEPARTMENT OF HEALTH & SOCIAL SERVICES | | | | |
| Medical Assistance-Program Benefit | $ 372,143,976 | $ 356,825,807 | | |
| Disease Aids | 1,699,386 | 1,889,781 | | |
| Nursing Home Appeals Mechanism | 1,510,663 | 312,704 | | |
| Family Planning | 1,071,167 | 756,142 | | |
| Federal Aid-WIC | | | $ 20,256,696 | $ 17,045,524 |
| Federal Aid Projects | | | 2,108,523 | 3,584,645 |
| Federal Aid Medical Assistance | | | 504,401,340 | 494,702,814 |
| Displaced Homemakers Center & Services | | 17,465 | | |
| Supplemental Program for Senior Citizens-1st 6 Months | 2,331,020 | 2,777,944 | | |
| Indian Aids | 112,762 | 53,922 | | |
| Employment Grants for Developmentally Disabled | 139,223 | 99,713 | | |
| Foster Care | 1,973,259 | 2,139,693 | | |

**EXHIBIT C-4**

**STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| Domestic Abuse Assessment | 6,000 | | | |
| Federal Aid-Foster Care | | | 663,079 | 501,521 |
| Foster Parent Liability Insurance | 28,160 | 47,534 | | |
| Supplemental Program Senior Citizens-2nd 6 Months | 2,931,815 | 2,368,451 | | |
| Domestic Abuse Grants | 1,565,173 | 1,239,873 | | |
| Foster Care | 987,973 | 2,490,843 | | |
| Purchased Services for Offenders | 1,526,259 | 1,145,305 | | |
| Special Living Arrangements | 1,554,996 | 1,447,076 | | |
| Foster Care | 978,666 | | | |
| Federal Aid-Foster Care | | | 151,870 | 406,224 |
| Weatherization Aids to Organizations | | 163,297 | | |
| Income Maintenance Payments | 174,541,331 | 157,876,266 | | |
| Other Public Assistance Aids | 7,289,975 | 6,569,511 | | |
| State Supplemental Federal SSI Program | 45,556,248 | 38,772,525 | | |
| Federal-Aid Programs | | | 5,626,908 | 18,748,704 |
| Weatherization-Federal Aid to Local Communities | | | 6,262,091 | 2,835,177 |
| Federal Aids, Income Maint. Payments & County Administration | | | 272,834,872 | 241,216,601 |
| State Office of Economic Opportunity-Admin. | | | | 77,156 |
| Purchased Services for Clients | 4,704,747 | 4,726,463 | | |
| TOTAL - Department of Health & Social Services | $ 622,652,798 | $ 581,720,314 | $ 812,305,379 | $ 779,118,365 |
| DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS | | | | |
| Law Enforcement, Correctional Officers, Fire Fighters, Etc. | $ 49,643 | $ 63,625 | | |
| Work Incentive Program-Aids | 74,904 | 240,045 | | |
| Renewable Energy Systems Incentives | 3,254,570 | 2,199,867 | | |
| Work Injury Supplemental Benefits | 1,970,051 | 1,563,053 | | |
| Employment Security-Work Incentive | | | $ 674,135 | $ 2,160,405 |
| Grants | 2,575,698 | 424,301 | | |
| TOTAL - Department of Industry, Labor & Human Relations | $ 7,924,866 | $ 4,490,890 | $ 674,135 | $ 2,160,405 |
| DEPARTMENT OF JUSTICE | | | | |
| Awards for Victims of Crimes | $ 617,745 | $ 880,065 | | |
| TOTAL - Department of Justice | $ 617,745 | $ 880,065 | | |
| DEPARTMENT OF MILITARY AFFAIRS | | | | |
| Tuition Grants | $ 128,690 | $ 126,661 | | |
| TOTAL - Department of Military Affairs | $ 128,690 | $ 126,661 | | |
| DEPARTMENT OF VETERANS AFFAIRS | | | | |
| Vietnam Veterans Education Grants | $ 395,970 | $ 446,503 | | |
| Veterans Aids & Treatment | 1,879,984 | 1,510,083 | | |
| Grants to Vets Organizations | 228,188 | 226,066 | | |
| Payments to Vets Organizations for Claim | 41,859 | 41,079 | | |
| Home for Needy Veterans | 4,763 | 5,000 | | |
| Veterans Loans & Expenses | 32,362 | 18,890 | | |
| TOTAL - Department of Veterans Affairs | $ 2,583,126 | $ 2,247,622 | | |
| TOTAL - HUMAN RELATIONS AND RESOURCES | $ 633,907,225 | $ 589,465,552 | $ 812,979,514 | $ 781,278,770 |

**EXHIBIT C-4**

**STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS**

| | State Aids | | Federal Aids | |
|---|---|---|---|---|
| | 1982-83 | 1981-82 | 1982-83 | 1981-82 |
| GENERAL EXECUTIVE FUNCTIONS | | | | |
| DEPARTMENT OF ADMINISTRATION | | | | |
| Energy Development & Demonstration Fund | $ 108,138 | $ 77,663 | | |
| Federal Aid to Individuals & Organizations | | | | $ 78,207 |
| TOTAL - Department of Administration | $ 108,138 | $ 77,663 | | $ 78,207 |
| DEPARTMENT OF EMPLOYE TRUST FUNDS | | | | |
| Annuity Supplements | 7,408,465 | 8,007,802 | | |
| TOTAL - Department of Employe Trust Funds | $ 7,408,465 | $ 8,007,802 | | |
| EXECUTIVE PROGRAMS; COUNCIL ON CRIMINAL JUSTICE | | | | |
| Criminal Justice Improvement Projects-Aids to Organizations | | $ 509 | | |
| Federal Aid Criminal Justice-Aid to Organizations | | | $ 438,101 | $ 1,257,356 |
| TOTAL - Executive Programs; Council on Criminal Justice | | $ 509 | $ 438,101 | $ 1,257,356 |
| TOTAL - GENERAL EXECUTIVE FUNCTIONS | $ 7,516,603 | $ 8,085,974 | $ 438,101 | $ 1,335,563 |
| GENERAL APPROPRIATIONS | | | | |
| SHARED TAXES, REVENUE & TAX RELIEF | | | | |
| Homestead Tax Credit | $ 83,750,174 | $ 90,516,700 | | |
| Farm Property Tax Credit | 17,853,398 | 13,596,264 | | |
| TOTAL - Shared Taxes, Revenue & Tax Relief | $ 101,603,572 | $ 104,112,964 | | |
| MISCELLANEOUS APPROPRIATIONS | | | | |
| Public Patient Treatment | $ 1,499,212 | $ 2,135,388 | | |
| Election Campaign Payments | 529,880 | 544,021 | | |
| TOTAL - Miscellaneous Appropriations | $ 2,029,092 | $ 2,679,409 | | |
| TOTAL - GENERAL APPROPRIATIONS | $ 103,632,664 | $ 106,792,373 | | |
| GRAND TOTAL | $ 772,351,884 | $ 736,522,415 | $ 893,447,641 | $ 851,909,116 |

## EXHIBIT C-5

## DEBT SERVICE MATURITY SCHEDULE: AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION BONDS AND NOTES ISSUED TO JUNE 30, 1983

| Fiscal Year | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 1983-84 | $ 150,377,500.00 | $ 116,495,622.72 | $ 266,873,122.72 |
| 1984-85 | 158,547,500.00 | 107,572,227.79 | 266,119,727.79 |
| 1985-86 | 156,810,000.00 | 98,370,850.31 | 255,180,850.31 |
| 1986-87 | 149,510,000.00 | 89,266,740.29 | 238,776,740.29 |
| 1987-88 | 142,500,000.00 | 80,397,510.33 | 222,897,510.33 |
| 1988-89 | 136,865,000.00 | 71,836,425.32 | 208,701,425.32 |
| 1989-90 | 128,365,000.00 | 63,645,388.97 | 192,010,388.97 |
| 1990-91 | 117,840,000.00 | 56,073,246.53 | 173,913,246.53 |
| 1991-92 | 100,675,000.00 | 49,150,395.22 | 149,825,395.22 |
| 1992-93 | 86,860,000.00 | 42,954,540.15 | 129,814,540.15 |
| 1993-94 | 75,380,000.00 | 37,493,525.10 | 112,873,525.10 |
| 1994-95 | 69,965,000.00 | 32,546,688.89 | 102,511,688.89 |
| 1995-96 | 64,505,000.00 | 27,811,830.08 | 92,316,830.08 |
| 1996-97 | 57,995,000.00 | 23,416,011.40 | 81,411,011.40 |
| 1997-98 | 55,755,000.00 | 19,289,995.07 | 75,044,995.07 |
| 1998-99 | 54,245,000.00 | 15,242,962.61 | 69,487,962.61 |
| 1999-2000 | 50,980,000.00 | 11,290,562.57 | 62,270,562.57 |
| 2000-01 | 43,955,000.00 | 7,612,020.07 | 51,567,020.07 |
| 2001-02 | 33,875,000.00 | 4,436,312.55 | 38,311,312.55 |
| 2002-03 | 22,570,000.00 | 2,271,935.03 | 24,841,935.03 |
| 2003-04 | 6,695,000.00 | 1,100,080.00 | 7,795,080.00 |
| 2004-05 | 4,860,000.00 | 706,777.50 | 5,566,777.50 |
| 2005-06 | 3,470,000.00 | 433,452.50 | 3,903,452.50 |
| 2006-07 | 3,200,000.00 | 229,322.50 | 3,429,322.50 |
| 2007-08 | 1,270,000.00 | 63,762.50 | 1,333,762.50 |
| 2008-09 | 95,000.00 | 5,850.00 | 100,850.00 |
| 2009-10 | 100,000.00 | 3,000.00 | 103,000.00 |
| TOTALS | $ 1,877,265,000.00 | $ 959,717,036.00 | $ 2,836,982,036.00 |

**Source: Wisconsin Department of Administration.**

## EXHIBIT C-6

### ANNUAL DEBT LIMIT COMPARED TO ACTUAL BORROWING 1973 TO 1982

| Calander Year | Annual Debt Limitation * | Actual Borrowing** | Borrowing As A Percentage Of Limitation |
|---|---|---|---|
| 1973 | $341,347,463 | $ 74,005,000 | 21.7% |
| 1974 | 386,422,376 | 97,600,000 | 25.3 |
| 1975 | 439,124,175 | 217,600,000 | 49.6 |
| 1976 | 492,402,362 | 317,500,000 | 64.5 |
| 1977 | 551,479,110 | 241,000,000 | 43.7 |
| 1978 | 631,046,783 | 289,800,000 | 45.9 |
| 1979 | 725,419,578 | 261,600,000 | 36.1 |
| 1980 | 813,603,524 | 123,500,000 | 15.2 |
| 1981 | 846,556,650 | 175,035,000 | 20.7 |
| 1982 | 886,193,406 | 250,000,000 | 28.2 |

Sources: * Wisconsin Legislative Audit Bureau.
** Wisconsin Department of Administration.

## EXHIBIT C-7

### STATE ASSESSMENT (FULL MARKET VALUE) OF TAXABLE PROPERTY 1973 TO 1982

| Year | Value Of Taxable Property | Rate Of Increase (%) |
|---|---|---|
| 1973 | $ 45,512,995,100 | 11.5% |
| 1974 | 51,522,983,530 | 13.2 |
| 1975 | 58,549,890,092 | 13.6 |
| 1976 | 65,653,648,256 | 12.1 |
| 1977 | 73,530,548,014 | 12.0 |
| 1978 | 84,139,837,774 | 14.4 |
| 1979 | 96,722,610,405 | 15.0 |
| 1980 | 108,480,469,889 | 12.2 |
| 1981 | 112,874,220,070 | 4.1 |
| 1982 | 118,159,120,779 | 4.7 |

Source: Wisconsin Department of Revenue.

## EXHIBIT C-8

## COMPARISON OF OUTSTANDING INDEBTEDNESS TO ASSESSED VALUATION OF PROPERTY 1973 TO 1982

| Year | Value Of Taxable Property | Outstanding Indebtedness* | Debt As Percentage Of Assessed Value |
|---|---|---|---|
| 1973 | $ 45,512,995,100 | $ 912,084,000 | 2.00% |
| 1974 | 51,522,983,530 | 932,472,000 | 1.81 |
| 1975 | 58,549,890,092 | 1,078,215,000 | 1.84 |
| 1976 | 65,653,648,256 | 1,315,674,000 | 2.00 |
| 1977 | 73,530,548,014 | 1,528,978,272 | 2.08 |
| 1978 | 84,139,837,774 | 1,713,841,295 | 2.04 |
| 1979 | 96,722,610,405 | 1,916,140,888 | 1.98 |
| 1980 | 108,480,469,889 | 1,916,176,740 | 1.77 |
| 1981 | 112,874,220,070 | 1,950,028,410 | 1.73 |
| 1982 | 118,159,120,779 | 2,027,293,532 | 1.72 |

* Including obligations of nonstock, nonprofit building corporations.

Sources: **Wisconsin Department of Revenue.**
**Wisconsin Legislative Audit Bureau.**

## EXHIBIT C-9

## PER CAPITA STATE DEBT 1973 TO 1982

| Year Ending Dec. 31 | Outstanding Indebtedness* | Debt Per Capita | Debt Per Capita as % of Per Capita Income |
|---|---|---|---|
| 1973 | $ 912,084,000 | $ 201.21 | 4.24% |
| 1974 | 932,472,000 | 204.53 | 3.95 |
| 1975 | 1,078,215,000 | 234.96 | 4.19 |
| 1976 | 1,315,674,000 | 285.46 | 4.66 |
| 1977 | 1,528,978,272 | 329.24 | 4.80 |
| 1978 | 1,713,841,295 | 365.97 | 4.86 |
| 1979 | 1,916,140,888 | 407.25 | 4.71 |
| 1980 | 1,916,176,740 | 407.17 | 4.38 |
| 1981 | 1,950,028,410 | 411.40 | 4.06 |
| 1982 | 2,027,293,532 | 425.46 | 4.05 |

* Includes obligations of nonstock, nonprofit building corporations.

Sources: **Wisconsin Legislative Audit Bureau.**
**Wisconsin Department of Administration.**

# Annual Fiscal Report

FOR THE YEAR ENDING JUNE 30

## 1983 Appendix

# WISCONSIN